



**FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: David D. & Marcia A. Parr
DOCKET NO.: 22-02204.001-R-1
PARCEL NO.: 09-13-28-151-018

The parties of record before the Property Tax Appeal Board are David D. & Marcia A. Parr, the appellants; and the Macon County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **no change** in the assessment of the property as established by the **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,100
IMPR.: \$111,000
TOTAL: \$122,100

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Macon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame/vinyl exterior construction with 2,047 square feet of living area.¹ The dwelling was constructed in 2021 and is approximately 1 year old. Features of the home include a basement, central air conditioning, 3 full baths, a fireplace and an 849 square foot garage. The property also has a 128 square foot open masonry porch, a 182 square foot enclosed frame porch, a 238 square foot deck and a 420 square foot patio. The property has a 1.53-acre or approximately 66,647 square foot site and is located in Decatur, Long Creek Township, Macon County.

¹ The parties differ slightly as to the dwelling size of the subject property. The Board finds the best description of the subject dwelling is found in the subject's property record card provided by the board of review, which contained a detailed schematic diagram with dimensions of the dwelling and other improvements and also revealed the dwelling has a fireplace and three full baths, which was not refuted by the appellants in any rebuttal evidence.

The appellants contend assessment inequity as the basis of the appeal challenging both the land and improvement assessments. In support of the inequity argument, the appellants submitted a grid analysis with information on the subject and four equity comparables, along with supporting property record cards for three of the four comparables. The comparables are located from one block to .28 of a mile from the subject. The comparables are improved with one-story dwellings of frame exterior construction ranging in size from 1,845 to 2,068 square feet of living area. The dwellings are each 3 years old. Each comparable has a basement, central air conditioning, 2 full baths and a garage ranging in size from 500 to 826 square feet of building area. The property record cards revealed that two comparables each have a fireplace, three comparables each have either a 122 or a 126 square foot open masonry porch and two comparables each have a 260 or a 280 square foot patio. The comparables have improvement assessments ranging from \$87,607 to \$95,279 or from \$46.07 to \$48.38 per square foot of living area.²

The comparables have sites that range in size from .28-acre to .59-acre or approximately 12,197 to 25,700 square feet of land area and each have a land assessment of \$11,283 or from \$0.44 to \$0.93 per square foot of land area. The appellants asserted that approximately 60% of the subject property is for a drainage easement which is depicted in the map provided.

The appellants also submitted the subject's property record card which disclosed the vacant lot was purchased in February 2021 for \$33,000 and that a building permit was issued in June of 2021 for an estimated cost of \$350,000, which had been crossed out and replaced with a handwritten amount of \$325,785.

Based on this evidence, the appellants requested the subject's total assessment be reduced to \$99,860, with an improvement assessment of \$89,860 or \$44.24 per square foot of living area and a land assessment of \$10,000 or \$0.15 per square foot of land area and.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$122,100. The subject property has an improvement assessment of \$111,000 or \$54.23 per square foot of living area and a land assessment of \$11,100 or \$0.17 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted a memorandum, a grid analysis with information on the subject and four comparable properties with sales data and assessment data for each comparable, along with property record cards for the subject and the comparables. Since sales data is not responsive to the appellants' equity argument, the Board will not further address this data in this analysis. The comparables are located from 39 feet to .2 of a mile from the subject. The comparables are improved with one-story dwellings of frame/vinyl exterior construction ranging in size from 1,651 to 2,329 square feet of living area. The dwellings were built in 2018 or 2019. Each comparable has a basement, central air conditioning, 2 or 2½ full baths and a garage ranging in size from 506 to 826 square feet of building area. Three comparables each have a fireplace. The property record cards revealed that three comparables each have either a 60 or a 108 square foot open masonry porch and three comparables each have a patio ranging in size from 108 to 320 square feet. The

² The appellants erroneously calculated an improvement assessment per square foot value for based on the total assessment in the grid analysis.

comparables have improvement assessments ranging from \$83,643 to \$102,669 or from \$50.66 to \$58.43 per square foot of living area.

The comparables have sites that range in size from 12,197 to 76,666 square feet of land area and a land assessment of \$11,100 or from \$0.14 to \$0.91 per square foot of land area.

In a memorandum, the board of review contends “the appellant is calculating the improvement assessment per square foot using the total assessed value, rather than the assessed value for the improvements. This arbitrarily shows an inflated assessment per square foot value.” The board of review also noted that the permit value of the newer residence, in 2021, was \$350,000, as depicted in the building permit provided.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The record contains eight equity comparables for the Board’s consideration. With respect to the subject’s improvement assessment, the Board has given most weight to the appellants’ four comparables, as well as board of review comparables #1 and #2, which are similar to the subject in location, dwelling size and design. However, the Board finds each dwelling is inferior to the subject in age and features with respect to the number of bathrooms, fireplaces, porches, patios and decks. Nevertheless, these comparables have improvement assessments that range from \$87,607 to \$129,950 or from \$43.37 to \$58.43 per square foot of living area. The subject property has an improvement assessment of \$111,000 or \$54.23 per square foot of living area, which falls within the range established by the best comparables in this record. Less weight was given to board of review comparables #3 and #4 due to their smaller dwelling sizes when compared to the subject. After considering adjustments to the best comparables for differences in age and other features when compared to the subject, the Board finds the subject’s improvement assessment is supported.

With respect to the subject’s land assessment, the Board finds only one of the eight comparables is similar to the subject in site size, board of review comparable #1, while the seven remaining comparables are significantly smaller in site size. Nevertheless, the eight comparables have land assessments of \$11,100 or \$11,283 or from \$0.14 to \$0.93 per square foot of land area. The subject has a land assessment of \$11,100 or \$0.17 per square foot of land area, which is less than the appellant’s four comparables and equal to the board of review’s four of the comparables in terms of total land assessment and falls within the range on a per square foot basis. Therefore, the Board finds no reduction in the subject's land assessment is warranted.

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land or improvements were inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member



Member

DISSENTING: _____

CERTIFICATION

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date:

April 16, 2024



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year or years of the same general assessment period, as provided in Sections 9-125 through 9-225, are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for such subsequent year or years directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.

PARTIES OF RECORD

AGENCY

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