



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

APPELLANT: James & Jane Huchel
DOCKET NO.: 22-02899.001-R-1
PARCEL NO.: 21-13-408-049

The parties of record before the Property Tax Appeal Board are James and Jane Huchel, the appellants, and the Vermilion County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Vermilion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,610
IMPR.: \$46,554
TOTAL: \$60,164

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Vermilion 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 is improved with a one-story/ranch style single family dwelling of brick and vinyl exterior construction containing 1,616 square feet of living area. The dwelling was constructed in 1992 and is approximately 30 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, two bathrooms, and an attached two-car garage with approximately 506 square feet of building area. The property is also improved with a pole barn with 864 square feet of building area with two-attached lean-to structures with a combined area of approximately 350 square feet. The property has site with approximately 1.50 acres located in Oakwood, Oakwood Township, Vermilion County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$181,000 as of August 31, 2021. The appraisal was prepared by Marsha G. Mohr, an Illinois Certified Residential Real Estate Appraiser. The client was identified as American Advisors Group and

the assignment type was a refinance transaction. The property rights appraised are fee simple. The purpose of the appraisal was to provide the lender/client with an accurate, and adequately supported, opinion of the market value of the subject property.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value using six comparables with comparable #5 being under contract and comparable #6 being a current listing. The comparables are described as being improved with three ranch style dwellings, two bungalow style dwellings, and a tri-level style dwelling ranging in size from 1,376 to 1,959 square feet of living area. The homes range in age from 53 to 88 years old. The appraiser indicated in the addendum that the comparables have all been updated and have a similar effective age as the subject with similar marketability. Three of the comparables have basements with two having finished area, five comparables have central air conditioning, three comparables have one fireplace, three comparables have two-car attached garages, and four comparables have a one or two-car detached garage.¹ The comparables have from 1½ to 2½ bathrooms. Comparable #2 has a pole barn and comparable #6 has a pole barn apartment. These properties have sites ranging in size from 11,250 square feet to 3.40 acres of land area and are located from approximately .62 to 6.29 miles from the subject property. Comparables #1 through #4 sold in June or August 2021 for prices ranging from \$150,100 to \$200,900 or from \$83.72 to \$128.13 per square foot of living area, including land. Comparables #5 and #6 had list prices of \$169,900 and \$160,000 or \$107.87 and \$95.18 per square foot of living area, including land, respectively. The appraiser adjusted the comparables for differences from the subject and arrived at adjusted prices ranging from \$167,100 to \$189,900. The appraiser indicated in the report that the listings, comparables #5 and #6, were presented to illustrate competing properties currently offered for sale and were not used in any value analysis. Based on this analysis the appraiser arrived at an estimated market value for the subject property of \$181,000 as of August 31, 2021.

The appellants also presented information on three comparables with comparables #2 and #3 being described as selling in 2021 and 2019, respectively. Appellant's comparable #1 had no sales information and will not be further discussed. Comparables #2 and #3 are improved with one-story dwellings of frame or brick exterior construction that have 1,716 and 2,319 square feet of living area, respectively. The homes are 24 and 72 years old, respectively. Both comparables have a crawl space foundation, central air conditioning, 2 or 2½ bathrooms, and a garage with 720 and 888 square feet of building area, respectively. Comparable #3 has one fireplace. Comparable #2 has a pole barn. Comparable #2 has a 4.0-acre site and comparable #3 has a .69-acre site. The comparables are located approximately eight miles from the subject property. The comparables sold for prices of \$150,000 and \$157,000 or for \$87.41 and \$67.70 per square foot of living area, including land, respectively.

The appellants also submitted a copy of letter of transmittal dated April 14, 2016, from Matthew R. Long, an Illinois Certified General Appraiser, to Timios Appraisal Management, Inc., indicating his opinion that the subject property had a market value of \$130,000 as of April 12, 2016. The appellants explained that in 2016 the subject property was appraised at \$130,000 and appraised 6 years later at \$181,000 for refinancing. They asserted that in 2022 the Vermilion County Board of Review appraised the property at \$220,494. They explained the subject

¹ Comparable #1 has both a two-car attached garage and a one-car detached garage.

property is located next to a trailer park and they have made no improvements to their property. The appellants requested the subject's total assessment be reduced to \$56,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,333. The subject's assessment reflects a market value of \$181,507 or \$112.32 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Vermilion County of 33.24% as determined by the Illinois Department of Revenue. The board of review disclosed that it had reduced the subject's assessment from \$73,498 to \$60,333 based on the appellants' appraisal.

In further support of its contention of the correct assessment the board of review submitted on three comparables to demonstrate there is uniformity of assessments.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a slight reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$181,000 as of August 31, 2021. The appraiser developed the sales comparison approach to value using four sales and two listings. The appraiser adjusted the comparables for differences from the subject property, which appear to be logical and consistent. The Board finds the board of review presented no market data to refute the appraisal submitted by the appellants.² The subject's assessment reflects a market value of \$181,507, which is slightly above the best evidence of market value in the record. Less weight is given the two sales provided by the appellants as neither property was adjusted for differences from the subject property. Additionally, appellants' comparable #2 is significantly larger and older than the subject dwelling as well as selling in 2019, not as proximate in time to the assessment date as the sales in the appellants' appraisal. Little weight is given the equity comparables submitted by the board of review as this evidence is not responsive to the appellant's market value argument.

In conclusion, the Board finds the subject property had a market value of \$181,000 as of the assessment date at issue. Since market value has been established the 2022 three-year average median level of assessments for Vermilion County of 33.24% as determined by the Illinois Department of Revenue shall apply. (See 86 Ill.Admin.Code §1910.50(c)(1)).

² The record indicates the board of review accepted the appellants' appraised value at the board of review level appeal and reduced the subject's assessment to \$60,333, to reflect 1/3 of the appraised value or applying the statutory level of assessment to the appraised value.

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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