



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

APPELLANT: Patricia Fourez  
DOCKET NO.: 22-03053.001-R-1  
PARCEL NO.: 21-13-103-001

The parties of record before the Property Tax Appeal Board are Patricia Fourez, the appellant; 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:** \$5,112  
**IMPR.:** \$28,885  
**TOTAL:** \$33,997

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 parties appeared before the Property Tax Appeal Board for a hearing at the Vermillion County Courthouse Annex in Danville pursuant to a prior written notice. Appearing on behalf of the appellant was Patricia Fourez and appearing on behalf of the Vermillion County Board of Review were Amanda Shepherd, Vermillion County Board of Review Chairman, Jay Fruhling, Vermillion County Board of Review Member, Natalie Duncan, Vermillion County Board of Review Member and Matt Long, Chief County Assessment Officer (CCAO).

The subject property consists of a 1-story dwelling of frame exterior construction with 1,200 square feet of living area. The dwelling was constructed in 1965 and is approximately 59 years old. Features of the home include 1.5 baths and a 463 square foot 2-car attached garage. The property has a 16,000 square foot site and is located in Oakwood, Oakwood Township, Vermillion County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from 1 to 9 blocks from the subject property. The comparables are reported to have sites ranging in size from 2,158 to 20,140 square feet of land area and are improved with 1-story or 2-story dwellings that either 55 or 100 years old. The home range in size from 1,352 to 2,158 square feet of living area. Two comparables have central air conditioning; one comparable has a fireplace; and each comparable has one or two baths and a 1-car to a 3-car garage. The appellant also submitted Zillow listing printouts associated with each sale that disclosed comparable #3 has a “recently renovated kitchen and new floors throughout much of the house, make this place move-in ready for any buyer.” The comparables sold from \$95,000 to \$150,000 or from \$44.02 to \$110.95 per square foot of living area, including land.

The appellant also submitted interior photographs of the subject property. The appellant testified that her parents built the house and she has made no improvements to the house besides some interior painting and some replacing of carpet flooring. She stated the kitchen and baths are original including the electrical.

Based on this evidence the appellant requested a reduction in the subject’s assessment is justified.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$39,008. The subject's assessment reflects a market value of \$117,352 or \$97.79 per square foot of living area, land included, when using the 2022 three year average median level of assessment for Vermillion County of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales that includes a map displaying the location of the comparables in relation to the subject. The comparables are reported to have sites ranging in size from 7,841 to 11,761 square feet of land area and are improved with 1-story dwellings that were built in 1981 and 1994. Comparable #1 is reported to be a manufactured home. Each home ranges in size from 925 to 1,869 square feet of living area. Each comparable has central air conditioning, one or two baths and a 1-car to a 3-car garage. The board of review also submitted a Multiple Listing Service sheet associated with each sale that disclosed comparable #1 has been “updated in the last 2 years. The windows are vinyl replacements and there is newer vinyl laminate flooring throughout.” The comparables sold from \$105,000 to \$127,000 or from \$66.35 to \$113.51 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject’s assessment.

In written rebuttal, the appellant argued the board of review comparables are 16 to 29 years newer than the subject and have central air conditioning, dishwashers, fenced yards and sheds, all features the subject lacks. In addition, comparables #1 and #3 also have replacement windows while the subject does not have replacement windows. The appellant further contends the subject has not been updated except for a new asphalt shingle roof in 2018 which was replaced due to hail damage.

**Conclusion of Law**

The appellant contends 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

The Board finds the parties submitted six comparable sales to support their respective positions. The Board gives less weight to appellant's comparables #1 and #2 as well as board of review comparables #2 and #3 due to differences in age and/or dwelling size when compared to the subject. In addition, board of review comparable #2 is a manufactured home unlike the subject property.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and board of review comparable sale #1 which are more similar to the subject in age and dwelling size. However, the Board recognizes appellant's comparable #3 is 13% larger in dwelling size and board of review comparable #1 is 16 years newer than the subject in age. In addition, both properties are superior to the subject in condition, number of baths, central air conditioning and other features, which were not refuted by the board of review. Nevertheless, the best comparables sold for prices of \$127,000 and \$150,000 or for \$90.75 and \$110.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$117,352 or \$97.79 per square foot of living area, including land, appears to be excessive when considering adjustments to the best comparables for their superior differences from the subject. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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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COUNTY

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