



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

APPELLANT: Tyler Kimmel
DOCKET NO.: 22-03971.001-R-1
PARCEL NO.: 04-16-300-010

The parties of record before the Property Tax Appeal Board are Tyler Kimmel, the appellant; and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

Homesite:	\$1,545
Residence:	\$57,760
Farmland:	\$1,285
Farm buildings:	\$10,010
TOTAL:	\$70,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Franklin County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 Franklin County Campbell Building in Benton pursuant to a prior written notice. Appearing was the appellant, Tyler Kimmel and appearing on behalf of the Franklin County Board of Review was Cynthia Miklos, Supervisor of Assessments.

The subject property consists of a 1-story dwelling of vinyl exterior construction with 1,948 square feet of living area. The dwelling was constructed in 2021 and is 2 years old. Features of the home include a full basement, central air conditioning and a 2-car garage. The property also contains a 2,400 square foot pole barn with a 660 square foot lean to. The property has a 7.75 acre site and is located in Macedonia, Northern Township, Franklin County.

The appellant contends assessment inequity concerning the improvement only as the basis of the appeal.¹ In support of this argument the appellant submitted information on three equity comparables located from 10 to 15 miles from the subject property. The comparables are described as 1-story dwellings of vinyl or vinyl and brick exterior construction ranging in size from 1,500 to 2,370 square feet of living area. The homes are 2 to 4 years old and have full basements, one of which is finished. Each home has central air conditioning and a 2-car garage. The comparables have improvement assessments that range from \$52,140 to \$65,930 or from \$22.00 to \$43.95 per square foot of living area.² Based on this evidence the appellant requested at the hearing that the subject's improvement assessment be reduced to \$57,760 or \$29.65 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,465. The subject property has a homesite assessment of \$1,545, an improvement assessment of \$72,625 or \$37.28 per square foot of living area, a farmland assessment of \$1,285 and a farm building assessment of \$10,010.

At the hearing, Cynthia Miklos testified that the board of review did not submit any equity comparables in support of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables which are similar 1-story dwellings with varying degrees of similarity in age, dwelling size and features. The Board gives less weight to appellant's comparable #3 which has a smaller dwelling size and a finished basement when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 which have unfinished basements. The Board finds appellant's comparable #2 is most similar to the subject in dwelling size. These two comparables had improvement assessments of \$52,140 and \$55,210 or \$22.00 and \$28.16 per square foot of living area. The subject's improvement assessment of \$72,625 or \$37.28 per square foot of living area falls above the two best comparables in this record. Based on this record and after considering adjustments to the best comparables, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

¹ The appellant confirmed at the hearing that he was only contesting the assessment of the residence/improvement.

² Prior to the hearing, the Administrative Law Judge notified both parties and requested the Franklin County Board of Review to provide the assessment breakdown of the appellant's comparables for the 2022 tax year.

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: _____

November 19, 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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