



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

APPELLANT: James Welch  
DOCKET NO.: 22-04080.001-R-1  
PARCEL NO.: 01-01-422-017

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

**LAND:** \$13,333  
**IMPR.:** \$40,230  
**TOTAL:** \$53,563

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Johnson 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 1.5-story dwelling of frame and vinyl siding exterior construction with 1,440 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005. Features of the home include a concrete slab foundation and central air conditioning. The property has two waterfront lots with a combined 0.72-acre or 31,363 square feet of land area and is located in Goreville, Goreville Township, Johnson County.

The appellant contends overvaluation and assessment inequity with respect to the improvement assessment as the bases of the appeal.<sup>2</sup> The subject's land assessment was not challenged.

---

<sup>1</sup> The Board finds the best description of the subject was found in its property record card, submitted by both parties, which disclosed the subject has 990 square feet of ground floor area and is a 1.5-story dwelling.

<sup>2</sup> While the subject's appeal petition had recent sale and assessment equity indicated as the bases of the appeal, both parties' grid analyses include sale information for each of the comparable properties. As a result, the Board concludes that overvaluation based on comparable sales is an additional basis of the appeal.

In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased in October 2019 for a price of \$80,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations and the property was sold by its owner. The appellant disclosed in the appeal petition that \$20,000 was spent on renovations to the subject. The appellant also submitted a copy of the PTAX-203 Real Estate Transfer Declaration which reiterated the sale date and sale price.

In written comments, the appellant asserted the subject property was uninhabitable in 2018 due to neglect and had been “essentially abandoned.” The appellant contended that “major improvements” have been made to the subject property since the October 2019 purchase, although the property still needs “major repairs.” To document work completed on the subject property, the appellant submitted a copy of a completion letter to the Johnson County Supervisor of Assessments in response to its request for information on the percentage of work completed. As of October 29, 2020, the appellant estimated the property to be 60% complete. The appellant also submitted undated interior and exterior photographs of the subject to document water and termite issues affecting the subject property.

In further support of both the overvaluation and inequity arguments, the appellant submitted information on nine comparable sales located from 0.30 to 0.90 of a mile from the subject property. The appellant’s comparable #2 reflects the sale of vacant land and therefore shall not be analyzed or discussed further by the Board for market value and improvement equity arguments. The eight comparables have waterfront sites ranging in size from 8,712 to 40,511<sup>3</sup> square feet of land area and are improved with 1-story, 1.5-story, 2-story, 2.5-story or part 1-story/part 2-story dwellings of frame, frame and cedar or frame and siding exterior construction ranging in size from 1,216 to 3,600 square feet of living area. The dwellings were built from 1986 to 2006. Five comparables have a basement with one reported to have finished area, one comparable has a crawl space foundation and two comparables have a concrete slab foundation. Each comparable has central air conditioning and two homes each have one fireplace. Three dwellings have a garage ranging in size from 576 to 676 square feet of building area and two dwellings each have a carport. The properties sold from October 2014 to August 2022 for prices ranging from \$185,000 to \$468,400 or from \$103.45 to \$348.51 per square foot of living area, land included. The comparables have improvement assessments that range from \$41,978 to \$116,815 or from \$25.76 to \$50.26 per square foot of living area.

Based on this evidence, the appellant requested the subject’s total assessment be reduced to \$40,000. The requested assessment reflects a total market value of \$120,012 or \$83.34 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The request would lower the subject’s improvement assessment to \$26,667 or \$18.52 per square foot of living area.

---

<sup>3</sup> The Board finds the best description of the appellant’s comparable properties was found in their respective property record cards submitted by both parties. The board of review also submitted a grid analysis with the appellant’s comparable properties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,563. The subject's assessment reflects a market value of \$160,705 or \$111.60 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>4</sup> The subject has an improvement assessment of \$40,230 or \$27.94 per square foot of living area.

The board of review critiqued appellant comparables #2 and #4 as not being good comparable properties since the sale for comparable #2 reflects a vacant site with no improvements and appellant comparable #4 sold in 2014, too remote for a January 1, 2022 appeal.

The board of review, through the Johnson County Supervisor of Assessments, noted that a corrected grid for the appellant's comparable properties was submitted after incorrect information was found. The board of review contended that the subject's 192 square foot garage had been converted into living area in 2021 and the subject's dwelling size had been adjusted accordingly. With respect to the percentage of work completed at the subject property, the board of review submitted copies of completion letters for tax years 2020, 2021 and 2022 wherein the appellant indicated the subject was 60%, 80% and 85% complete, respectively. The board of review submitted photographs and descriptions of the subject from a real estate rental website and exterior photographs taken by the board of review. The rental website describes the property to be a "newly renovated cabin" that has been rented as early as August 2021. Interior photographs of the subject depict the property to have a completed interior. The board of review's exterior photographs, from August 2023, depict a French drain was installed to address the water issue, noted that termite damage was associated with a shed, not the dwelling, and indicated the subject's soffit was still in disrepair.

In support of its contention of the correct assessment on both overvaluation and inequity bases the board of review submitted information on twelve comparable properties located from 0.14 to 0.82 of a mile from the subject property in Goreville. Board of review comparables #1, #4 and #7 are the same properties as the appellant's comparables #9, #5 and #8, respectively. The comparables have waterfront sites ranging in size from 8,494 to 31,799 square feet of land area. The sites are improved with a 1-story, 1.5-story, 2-story, part 1-story/part 2-story or mobile home style dwellings of frame or frame and siding exterior construction ranging in size from 1,216 to 2,640 square feet of living area. The homes were built from 1969 to 2006. One comparable has a basement, with finished area. Each dwelling has central air conditioning, one home has a fireplace, six comparables have a garage ranging in size from 288 to 912 square feet of building area and two homes have a carport. The properties sold from February 2019 to January 2023 for prices ranging from \$185,000 to \$462,500 or from \$91.41 to \$219.86 per square foot of living area, land included. The Board notes the board of review's grid analysis included comments indicating the sale price for its comparable #11 included \$25,000 of personal property. The comparables have improvement assessments ranging from \$38,008 to \$116,835 or from \$22.12 to \$53.72 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

---

<sup>4</sup> Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2022.

In rebuttal, the appellant agreed the subject property had been “substantially improved” since the 2019 sale date. The appellant reasserted the property is 85% complete in 2022, contending the property has “significant plumbing issues and other issues” that need to be addressed in the future. The appellant opined “none of the properties listed on the grid compared (sic) to my property.”

### **Conclusion of Law**

The appellant contends, in part, 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted evidence of an October 2019 sale of the subject property and the record contains 17 comparables for the Board's consideration, with three properties being common to the parties and appellant comparable #2 given no consideration due to it being the sale of vacant land.

The Board gives little weight to the 2019 sale of the subject. Not only is the date of sale more than 24 months prior to the assessment date at issue, but the appellant reported, the subject property has been “substantially improved” since the October 2019 sale date, suggesting a material change in the dwelling from the time of sale.

The Board gives less weight to appellant comparable #1 which, based on its per square foot sale price appears to be an outlier relative to other properties in the record. The Board gives less weight to appellant comparables #3 through #8 which sold less proximate to the January 1, 2022 assessment date, reflect a vacant land sale or differ from the subject in dwelling size. The Board also gives less weight to board of review comparables #2 and #4 through #12, including two of the common properties, which are less similar to the age, design, dwelling size, foundation type and/or sold less proximate to the assessment date at issue than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #9/board of review comparable #1 and board of review comparable #3 which sold proximate to the assessment date at issue and are more similar to the subject in location, dwelling size, foundation type and other features. However, each of these best comparable sales has a smaller site size and older age when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in July 2021 and June 2022 for prices of \$185,000 and \$302,500 or for \$152.14 and \$207.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$160,705 or \$111.60 per square foot of living area, including land, which falls below the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment, based on market value is justified and a reduction in the subject's assessment is not warranted.

The taxpayer also contends assessment inequity as an alternative 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 did not meet this burden of proof and a reduction in the subject's assessment, based on inequity is not warranted.

The Board finds the best evidence of assessment equity to be appellant comparable #9/board of review comparable #1 along with board of review comparables #3 which are more similar to the subject in location, dwelling size and foundation type than other properties in the record. These two best equity comparables have improvement assessments of \$41,978 and \$64,775 or for \$34.52 and \$44.49 per square foot of living area. The subject's improvement assessment of \$40,230 or \$27.94 per square foot of living area falls below the two best equity comparables in the record. Therefore, after considering adjustments to the comparables for differences with the subject, the Board finds no reduction, based on lack of uniformity, is warranted.

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: March 26, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Welch  
401 N. Gardner St.  
West Frankfort, IL 62896

COUNTY

Johnson County Board of Review  
Johnson County Courthouse  
400 Court Street  
Vienna, IL 62995