



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

APPELLANT: Michael & Mary Ellen Wilson  
DOCKET NO.: 22-04170.001-R-1  
PARCEL NO.: 09-18-01-229-001

The parties of record before the Property Tax Appeal Board are Michael & Mary Ellen Wilson, the appellants; and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,370  
**IMPR.:** \$15,500  
**TOTAL:** \$17,870

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Edgar 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 exterior construction with 1,266 square feet of living area. The dwelling was constructed in 1908. Features of the home include a part basement and part crawl space foundation,<sup>1</sup> central air conditioning, a 1,024 square foot detached garage, and a 1,200 square foot pole building. The property has a 22,275 square foot site and is located in Paris, Paris Township, Edgar County.

The appellants' appeal is based on both overvaluation and assessment inequity concerning the improvement. In support of the overvaluation argument, the appellants submitted evidence disclosing the subject property was purchased on July 31, 2020 for a price of \$40,000. The appellants completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold using a realtor and was advertised for sale

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<sup>1</sup> Additional details regarding the subject not reported by the appellants are found in the subject's property record card presented by the board of review and were not refuted by the appellants.

through the Multiple Listing Service for approximately 6 months, and the sale was not due to foreclosure or by contract for deed.

The appellants noted in a memorandum that the front and back doors had been replaced due to damage, the interior was painted, and laminate flooring was installed since the appellants' purchase. The appellants asserted there were no exterior repairs or additions to the subject.

In support of the assessment inequity argument, the appellants submitted information on three comparable sales located near the subject. However, the appellants did not provide any salient details regarding these properties, such as dwelling sizes and ages, for the Board to conduct a meaningful comparative analysis of these properties with the subject. Thus, the Board shall not further consider these comparables.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,020. The subject's assessment reflects a market value of \$66,067, when applying the statutory level of assessment of 33.33%.<sup>2</sup> The subject has an improvement assessment of \$19,650, of which \$3,200 was allocated to the subject's pole building.

In support of its contention of the correct assessment the board of review submitted information on 17 equity comparables located within 0.91 of a mile from the subject. The comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$16,970 to \$23,760.

The board of review also submitted information on four equity comparables for the subject's pole building. The comparables are located from 0.81 of a mile to 1.17 miles from the subject and the board of review explained in a brief are all located on residential lots. The board of review presented information on the pole buildings, but did not provide any information regarding other improvements. These comparables have improvement assessments for their pole buildings ranging from \$2,400 to \$5,570.

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

### **Conclusion of Law**

The appellants contend 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).

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<sup>2</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.

The Board finds the only evidence of market value to be the purchase of the subject property in July 2020 for a price of \$40,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for approximately 6 months. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. The subject's assessment reflects a market value of \$66,067, which is above the July 2020 sale price of \$40,000. Based on this record, the Board finds a reduction in the subject's assessment for overvaluation commensurate with the appellants' request is warranted.

The appellants also 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 only evidence of assessment inequity to be the comparables presented by the board of review. These comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$16,970 to \$23,760. The pole building equity comparables have varying degrees of similarity to the subject and have improvement assessments for their pole buildings ranging from \$2,400 to \$5,570. The subject's improvement assessment of \$15,500 as reduced herein falls below the comparables in this record. Based on this evidence, the Board finds no further reduction in the subject's assessment 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:

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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