



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

APPELLANT: Karen Savoree
DOCKET NO.: 22-04175.001-C-1
PARCEL NO.: 09-18-12-159-003

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

LAND: \$9,220
IMPR.: \$66,330
TOTAL: \$75,550

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 two 1-story apartment buildings of frame exterior construction with a total combined 6,240 square feet of living area. The buildings were constructed in 1995. Features include four 2 bedroom/1 bathroom units per building, totaling 8 units, and a 130 square foot storage building. The property has a 21,873 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located from 0.5 of a mile to 1.2 miles from the subject. The comparables are each improved with two 1-story or 2-story apartment buildings of brick or frame exterior construction ranging in total combined size from 3,360 to 13,728 square feet of living area.¹ The buildings

¹ The Board notes the property record card presented by the appellant for comparable #2 indicates it has 6,400 square feet of living area and 800 square feet of storage area on the first floor of one of the buildings.

were constructed from 1948 to 1999. Each comparable features from 4 to 16 apartment units, consisting of 2 bedroom/2 bathroom and/or 1 bedroom/1 bathroom units. Comparable #2 has 800 square feet of storage area in one of its buildings. Comparable #3 has four 450 square foot garages. The comparables have improvement assessments ranging from \$31,200 to \$88,730, or from \$4.88 to \$11.94 per square foot of living area, or from \$3,900 to \$10,030 per unit. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,550. The subject property has an improvement assessment of \$66,330, or \$10.63 per square foot of living area, or \$8,291 per unit.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 0.03 of a mile to 1.50 miles from the subject. Comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with one or two 1-story apartment buildings of frame exterior construction ranging in total combined size from 2,048 to 4,464 square feet of living area. The buildings were constructed from 1960 to 2001. Each comparable features 4 units. Comparable #1 has four 450 square foot garages and comparable #2 has four 310 square foot garages. The comparables have improvement assessments ranging from \$24,960 to \$47,230, or from \$10.58 to \$12.18 per square foot of living area, or from \$6,240 to \$11,808 per unit.

The board of review presented a brief contending the appellant's comparables #1 and #2 differ from the subject in age, building size, design, number of units, and/or exterior construction. The board of review presented a second brief asserting the subject's assessment was reduced due to a fire at the subject property, which has since been remodeled. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

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

The record contains a total of six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparable #1, the appellant's comparable #2, and the board of review's comparables #3 and #4, due to substantial differences from the subject in total building size and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2, which are more similar to the subject in building size and age, although these comparables feature garages unlike the subject and have fewer units than the subject, suggesting adjustments to these comparables

would be needed to make them more equivalent to the subject. These two most similar comparables have improvement assessments of \$40,120 and \$47,230, or \$11.94 and \$10.58 per square foot of living area, or \$10,030 and \$11,808 per unit, respectively. The subject's improvement assessment of \$66,330, or \$10.63 per square foot of living area, or \$8,291 per unit falls above the best comparables in terms of total improvement assessment, is bracketed by the best comparables on a square foot basis, and is below the best comparables on a per unit basis, which appears to be logical given the subject has 8 units compared to the 4 units of each of the best comparables. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: 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

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