



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

APPELLANT: Karen Savoree
DOCKET NO.: 22-04176.001-C-1
PARCEL NO.: 09-18-12-159-001

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: \$13,540
IMPR.: \$47,230
TOTAL: \$60,770

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 two 1-story apartment buildings of frame exterior construction with a combined total of 4,464 square feet of gross building area.¹ The buildings were constructed in 2001 and are approximately 22 years old. Each building has 2,232 square feet of gross building area with two 2 bedroom/1 bathroom apartment units. The subject has two 310 square foot garages per building for a total of four garages. The property has a 43,747 square foot site and is located in Paris, Paris Township, Edgar County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located from 0.5 of a mile to 1.2 miles from the subject. The parcels range in size from 15,840 square feet to 1.44

¹ The parties differ regarding the subject's building sizes. The Board finds the best evidence of building size is found in the subject's property record card presented by the board of review which contains a detailed sketch with measurements and was not refuted by the appellant.

acres of land area and are improved with one or two apartment buildings that are 1-story or 2-story in design with brick, vinyl siding, or brick and vinyl siding exterior construction with a total combined gross building area ranging from 1,344 to 13,728 square feet.² The buildings range in age from 24 to 75 years old. Three comparables each have from two to eight 2 bedroom/1 bathroom apartment units, and one comparable has twelve 2 bedroom/1 bathroom apartment units and four 1 bedroom/1 bathroom apartment units. Comparable #1 has four 480 square foot attached garages, comparable #2 has a partial basement, and comparable #3 has an 800 square foot detached storage building. The comparables have land assessment ranging from \$1,920 to \$9,150 or from \$0.03 to \$0.49 per square foot of land area and have improvement assessments ranging from \$21,030 to \$88,730, from \$4.33 to \$15.65 per square foot of gross building area, or from \$3,900 to \$10,515 per apartment unit.³

The appellant submitted a brief asserting comparable #1 is located close in proximity to the subject, was built by the same builder as the subject, and is similar to the subject in age, but has had some updates. The appellant stated comparable #2 has a new roof and windows and has been remodeled since it sold in September 2020. 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 \$60,770. The subject property has a land assessment of \$13,540 or \$0.31 per square foot of land area and has an improvement assessment of \$47,230, or \$10.58 per square foot of gross building area, or \$11,808 per apartment unit. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 150 feet to 1.50 miles from the subject. Comparable #2 is the same property as the appellant's comparable #1. The parcels range in size from 16,058 to 21,873 square feet of land area and are improved with one or two 1-story apartment buildings with combined total gross building area ranging from 2,048 to 6,240 square feet. The buildings were constructed from 1960 to 1999. Each comparable has 4 or 8 apartment units. Comparable #1 has a 130 square foot laundry building and comparable #2 has four 450 square foot attached garages. The comparables have land assessments ranging from \$2,160 to \$9,220 or from \$0.13 to \$0.48 per square foot of land area and have improvement assessments ranging from \$24,960 to \$66,330, or from \$10.63 to \$12.18 per square foot of gross building area, or from \$6,240 to \$10,030 per apartment unit.

The board of review submitted a brief contending the appellant's comparables #2, #3, and #4 differ from the subject in age and/or building size. The board of review submitted a Real Estate Transfer Declaration for the appellant's comparable #4 indicating it sold together with another

² The parties differ regarding the gross building area of comparable #3. The Board finds the best evidence of building size is found in this property's property record card which contains a detailed sketch with measurements indicating a total combined gross building area of 6,400 square feet, consisting of 5,600 square feet of gross building in the main apartment building and 800 square feet of gross building area used for apartments on the second floor of a detached storage building.

³ The Board has calculated the land assessment on a per square foot basis for each comparable using each comparable's land assessment and site size. The Board has calculated the improvement assessments on a per square foot and per unit basis for each comparable using each comparable's building size, improvement assessment, and unit count.

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

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 record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the appellant's comparable #3 and the board of review's comparables #3 and #4, which are substantially smaller sites than the subject. The Board also gives less weight to the appellant's comparable #2 which has a considerably lower land assessment than the other comparables in this record, indicting this comparable may be an outlier.

The Board finds the best evidence of land assessment equity to be the appellant's comparable #1/board of review's comparable #2, the appellant's comparable #4, and the board of review's comparable #1, which are more similar to the subject in site size. These most similar comparables have land assessments ranging from \$8,890 to \$9,220 or for \$0.42 and \$0.43 per square foot of land area. The subject's land assessment of \$13,540 or \$0.31 per square foot of land area falls above the range established by the best comparables on a total land assessment basis and below the best comparables on a per square foot basis, which is logical given the subject is a larger site than the three best land comparables in this record.

The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. 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 land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With regard to improvement assessment inequity, the Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparable #4, due to substantial differences from the subject in building size, design, and/or age.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #2 and the board of review's comparables #1, #2, and #3, which are more similar to the subject in design, building size, age, and some features, although these comparables are older buildings than the subject and two of these comparables lack garages that are a feature of the subject, suggesting upward adjustments to these comparable would be needed to make them more equivalent to the subject. These three most similar comparables have

improvement assessments ranging from \$24,960 to \$66,330, from \$10.63 to \$12.18 per square foot of gross building area, or from \$6,240 to \$10,030 per apartment unit. The subject's improvement assessment of \$47,230, or for \$10.58 per square foot of gross building area, or for \$11,808 per apartment unit falls within the range established by the best comparables in terms of total improvement assessment, below the range on a per square foot basis, and above the range on a per apartment unit basis, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject, such as age, building size, and garage amenity. Based on this record 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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