



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

APPELLANT: Terry & Becky Lands
DOCKET NO.: 22-04194.001-R-1
PARCEL NO.: 07-1-023-29

The parties of record before the Property Tax Appeal Board are Terry & Becky Lands, the appellants; and the Saline 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 **Saline** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,131
IMPR.: \$40,746
TOTAL: \$48,877

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Saline 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-story dwelling of frame exterior construction with 1,352 square feet of living area. The dwelling was constructed in 1980 and is approximately 42 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 576 square foot carport. The property has a 177,289 square foot, or 4.07 acre, site and is located in Harrisburg, Independence Township, Saline County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument, the appellants submitted an incomplete copy of an appraisal estimating the subject property had a market value of \$107,000 as of July 8, 2003. The appellants also disclosed the subject sold in July 2018 for a price of \$140,000. The appellants completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, was not due to foreclosure, and was not by contract for deed, but also

indicating they were uncertain whether the property was advertised for sale. In support of this sale, the appellants presented a copy of a Warranty Deed dated August 20, 2003.

The appellants also submitted information on five comparables located in Harrisburg or Eldorado.¹ The parcels range in size from 43,560 to 261,360 square feet, or from 1 to 6 acres, of land area. Four comparables are improved with 1-story homes of frame exterior construction ranging in size from 1,400 to 2,112 square feet of living area that range in age from 32 to 52 years old. These comparables each have central air conditioning, a crawl space foundation, and a garage ranging in size from 512 to 796 square feet of building area. Comparable #1 has a fireplace. Comparable #5 is improved with a mobile home, pole buildings, and lean-tos. The comparables have land assessments ranging from \$1,950 to \$5,403 or \$0.02 and \$0.09 per square foot of land area. Comparables #1 through #4 have improvement assessments ranging from \$29,021 to \$44,680 or from \$18.51 to \$24.28 per square foot of living area and sold from February 2019 to March 2022 for prices ranging from \$120,000 to \$140,000 or from \$60.37 to \$85.87 per square foot of living area, including land.

The appellants also submitted a letter contending that the subject was reassessed to include a new deck, but already had a deck when the appellants purchased the property in 2003. Based on this evidence, the appellants requested reductions in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$48,877. The subject's assessment reflects a market value of \$146,646 or \$108.47 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The subject has a land assessment of \$8,131 or \$0.05 per square foot of land area and an improvement assessment of \$40,746 or \$30.14 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a corrected grid of the appellants' comparables, supported by their property record cards, which includes sales data for comparables #2, #3, and #4.

The board of review submitted a brief contending the subject's deck had not been previously assessed and was added to the subject's assessment after the township assessor inspected the property in June 2022.³ The board of review stated \$736 was added to the assessment for the 2022 tax year, representing 33.33% of the value of the deck of \$2,207. The board of review explained the 2022 equalization factor of 1.1340 was then added to compute the subject's assessment for the 2022 tax year. The board of review further argued the appellants'

¹ The parties differ regarding some features of the comparables. The Board finds the best evidence of these comparables' features is found in the board of review's evidence and are supported by the property record cards for these comparables. The Board further finds the board of review presented the same comparables as the appellants in support of the subject's assessment.

² 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.

³ The Board notes new or added improvements that have not been previously assessed may be assessed by the county assessing officials pursuant to Section 9-160 of the Property Tax Code (35 ILCS 200/9-160).

comparables #1 through #4 support the subject's assessment on a per square foot basis and the appellants' comparable #5 has a mobile home (which is taxed with a privilege tax as a mobile home), pole buildings, and lean-tos. Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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).

The record contains an incomplete appraisal with an opinion of value in 2003, evidence of a 2018 sale of the subject property, and four comparable sales, three of which are common to both parties, for the Board's consideration. The Board gave no weight to the appellants' appraisal evidence as the appraisal was incomplete and states a value conclusion as of 2003, almost 20 years prior to the January 1, 2022 assessment date. The Board gave no weight to the evidence relating to a 2018 sale of the subject as the appellants presented a deed from 2003 in support of this sale and stated in their brief that they purchased the subject in 2003.

The Board finds the best evidence of market value to be comparable sales #1, #2, and #4, which sold more proximate in time to the assessment date and have varying degrees of similarity to the subject in dwelling size, age, location, site size, and features. The Board gave less weight comparable sale #3 as this sale occurred less proximate in time to the assessment and is less similar to the subject in location than the other comparables in this record. These three most similar comparables each have considerably smaller sites than the subject and crawl space foundations compared to the subject's finished basement, suggesting upward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. Conversely, these comparables each have a garage unlike the subject and two comparables are substantially larger homes than the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject.

These comparables sold for prices ranging from \$120,000 to \$140,000 or from \$65.00 to \$85.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$146,646 or \$108.47 per square foot of living area, including land, which is above the range established by the best comparable sales in the record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellants also contend assessment inequity as a 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 five equity comparables for the Board's consideration. With regard to land assessment equity, the Board gave less weight to comparables #3 and #5, which are located in Eldorado unlike the subject. The Board finds comparables #1, #2, and #4 are more similar to the subject in location but are smaller sites than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. These three comparables have land assessments ranging from \$1,950 to \$3,782 or \$0.02 or \$0.09 per square foot of land area. The subject's land assessment of \$8,131 or \$0.05 per square foot of land area is within the range established the best comparables on a per square foot basis but is above the range on a total land assessment basis, which is logical given the subject's site is considerably larger than the best comparables in this record. Based on this evidence, the Board finds the appellants 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 warranted.

With regard to improvement assessment equity, the Board gave less weight to comparables #3 and #5, which are located in Eldorado unlike the subject. Moreover, comparable #5 has a mobile home that is taxed with a privilege tax as a mobile home unlike the subject. The Board finds the best evidence of assessment equity to be comparables #1, #2, and #4, which have varying degrees of similarity to the subject in dwelling size, age, foundation type, garage amenity, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$29,071 to \$50,554 or from \$20.76 to \$24.28 per square foot of living area. The subject's improvement assessment of \$40,746 or \$30.14 per square foot of living area is within the range established the best comparables on total improvement assessment basis but is above the range on a per square foot basis, which is logical given the subject is a smaller home than the best 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 evidence, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's improvement 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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