



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

APPELLANT: Hannah Hamilton
DOCKET NO.: 22-04307.001-R-1
PARCEL NO.: 2-61-0820-070

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

LAND: \$3,500
IMPR.: \$14,060
TOTAL: \$17,560

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Perry 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 one-story dwelling of frame and vinyl siding exterior construction with 1,482 square feet of living area. The dwelling was constructed in 1954 and is approximately 69 years old. Features of the home include a concrete slab and/or crawl space foundation, central air conditioning and a 720 square foot garage. The property has an approximately 11,700 square foot site and is located in Du Quoin, T6S R1W Township, Perry County.

The appellant's appeal is based on both overvaluation and assessment equity with respect to both the land and improvement assessments.

In support of these arguments the appellant submitted information on three comparable sales located from 0.30 of a mile to 1.40 miles from the subject property. The comparables have sites that range in size from 7,620 to 87,120 square feet of land area and are improved with one-story

dwellings of frame and vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,400 to 1,890 square feet of living area. The dwellings range in age from 11 to 72 years old. One comparable has a basement with finished area and two comparables are reported to have no basement. Each dwelling has central air conditioning and a 2-car garage. Comparable #1 has a carport and a second 2-car detached garage. Comparable #2 is reported to have a pool and comparable #3 is reported to have a spa. The appellant's appeal petition and grid analysis disclosed the subject property was purchased on August 19, 2022 for a price of \$79,800 or \$53.85 per square foot of living area, land included. The properties sold from July 2022 to June 2023 for prices of \$95,000 and \$145,000 or from \$50.26 to \$92.01 per square foot of living area, land included. The comparables have land assessments that range from \$1,954 to \$3,966 or from \$0.02 to \$0.40 per square foot of land area. The comparables have improvement assessments that range from \$16,123 to \$24,612 or from \$10.23 to \$17.58 per square foot of living area.

The appellant also submitted written comments and interior photographs of the subject property. The appellant asserted that after purchasing the subject property a significant crack in the concrete slab foundation was discovered when carpeting was removed. The appellant asserted the crack re-occurred after being repaired. The appellant further contended that a "hump" had developed in the middle of the dining/kitchen area adding it "has now sloped down into living area," causing flooring to buckle and crack. The appellant also disclosed additional cracking is affecting doorways in the dwelling. To document the condition of the subject, the appellant submitted a photograph depicting a room with concrete floor that has a significant crack running the length of the room. Two other interior photographs identified as "middle of house" and "living area by front door" include a level which depicts a slope to be present at these two interior locations. The appellant explained the board of review argued that the subject's assessment is supported by its August 2022 purchase price.

Based on this evidence, the appellant requested the subject's total assessment be reduced.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any market value or equity evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, by letter dated February 8, 2024, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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, based on overvaluation, is not warranted.

The Board finds the only evidence of market value to be the appellant's comparables which present varying degrees of similarity to the subject in location, age, site size and other features. These comparables sold from July 2022 to June 2023 for prices of \$95,000 and \$145,000 or from \$50.26 to \$92.01 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,505 or \$51.62 per square foot of living area, including land, which falls below the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment appears justified and a reduction in the subject's assessment, based on overvaluation, is not warranted.

The appellant also contends assessment inequity as an additional 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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparable #2 which has a substantially larger site size when compared to the subject's site size. The Board finds appellant comparables #1 and #3 are more similar to the subject in site size. These two properties have land assessments of \$3,011 and \$3,966 or for \$0.25 and \$0.40 per square foot of land area. The subject property has a land assessment of \$4,616 or \$0.39 per square foot of land area which falls above the two best land comparables in the record on an overall land assessment basis and is bracketed by the two best comparables on a per square foot basis. Accepted real estate theory provides that, all things being 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. Therefore, after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's land assessment, commensurate with the request, is supported.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparable #2 which is substantially newer in age relative to the subject. The Board finds the best evidence of improvement assessment equity to be appellant comparables #1 and #3 which are similar to the subject in design, but present varying degrees of similarity to the subject in location, dwelling size, foundation type and other features which suggests adjustments are needed to make these comparables more equitable to the subject. These comparables have improvement assessments of \$16,123 and \$19,709 or for \$10.23 and \$10.43 per square foot of living area, respectively. The subject's improvement assessment of \$20,883 or \$14.09 per square foot of living area falls above the two best improvement assessment comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The Board further finds the subject's total assessment reflects 31.95% of its August 2022 purchase price. An analysis of the comparable sales submitted by the appellant indicates total assessment to sale price ratios ranging from 13.20% to 27.96%. While the Board acknowledges the subject property was purchased for \$79,800 in August 2022, the three comparables sales submitted by the appellant clearly document that none of these properties has a total assessment reflecting 31.95% of their sale prices. Therefore, the Board finds a reduction in the subject's improvement assessment is appropriate in order to maintain uniformity of assessment given the only market value evidence submitted in the record.

Furthermore, the appellant submitted evidence documenting defects present in the subject property which the appellant asserted were unknown until after the property had been purchased. Although the appellant did not submit any engineering report or costs to cure these reported defects, the Board finds the presence of foundation defects may impact the current market value of subject property calling into question if the August 2022 purchase price continues to reflect its true market value.

Based on this record, the Board finds the subject's improvement assessment is excessive and a reduction in the subject's assessment is 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:

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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