



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

APPELLANT: James Peters
DOCKET NO.: 23-00049.001-R-1
PARCEL NO.: 10-18-36-400-004

The parties of record before the Property Tax Appeal Board are James Peters, the appellant, and the Clark 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 **Clark** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,892
IMPR.: \$20,840
TOTAL: \$28,732

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clark County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 and one-half story dwelling of frame exterior construction with 1,080 square feet of living area.¹ The dwelling was constructed in 1988. Features of the home include a crawl space basement and an 800 square foot garage. The property has a 5.04-acre site and is located in West York, Melrose Township, Clark County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on February 10, 2021, for a price of \$39,651. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the subject was advertised for sale for 10 months through Zillow and was sold in an auction pursuant to a foreclosure proceeding. The appellant also indicated that \$12,000 was

¹ The parties differ with respect to the story height and amount of living area for the subject property; however, the board of review provided the subject's property record card, which included photographs and a diagram of the subject dwelling indicating 1,080 square feet of living area for the one and one-half story structure.

spent on the subject property prior to it being occupied. The appellant requested reductions in both the land and improvement assessments for a total assessment of \$17,000.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,732. The subject's assessment reflects a market value of \$86,205 or \$79.82 per square foot of living area including land, when applying the statutory level of assessment of 33.33%.³

In support of its contention of the correct assessment the board of review submitted information on five comparable sales improved with one or two-story dwellings of frame exterior construction that range in size from 1,008 to 3,488 square feet of living area. The homes range in age from 21 to 123 years old. These properties have sites ranging in size from 3.82 to 8.74 acres. Each comparable has central air conditioning and three have either a full or partial basement with one having finished area. Four of the comparables have a garage ranging in size from 360 to 880 square feet of building area, while one property has a fireplace. The board of review's grid sheet also indicated that four of the comparables have other structures or improvements, however, no details or descriptions were provided other than square footage amounts. Four of the properties are located from 1.2 to 22 miles from the subject property. The location, with respect to the subject dwelling, was not disclosed for one of the comparables. The sales occurred from January 2021 to June 2022 for prices ranging from \$82,500 to \$295,000 or from \$71.61 to \$154.20 per square foot of living area, including land. The board of review also noted the subject property was sold at an auction and claimed the sale was not from a willing seller.

Conclusion of Law

The appellant contends 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 is not warranted.

In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on February 10, 2021, for a price of \$39,651. The appeal petition disclosed the subject was advertised for sale for 10 months through Zillow and was sold in an auction pursuant to a foreclosure proceeding. The record also contains five comparable sales submitted by the board of review. The Board gives diminished weight to the sale of the subject property because it is not proximate in time to the January 1, 2023, date of assessment and due to the sale being a foreclosure auction. The board of review noted the sale was conducted though

² Although the appellant requested a reduction in the subject's land assessment, the Board finds there was no specific evidence or information provided by the appellant addressing the valuation of the subject lot.

³ Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2023.

an auction and argued the sale was not an arm's length transaction, which was not refuted by the appellant. With respect to the board of review's sales comparables, the Board gives less weight to comparables #2, #3 and #5 due to differences from the subject dwelling in terms of age and/or size. The Board finds the best evidence of value are the board of review's comparables #1 and #4, which are relatively similar to the subject dwelling in terms of age, location, and amenities, although adjustments to these comparables, to account for differences in some features, such as the additional improvements, would be needed to make them more equivalent to the subject. These properties were sold for \$82,500 and \$115,000 or \$71.61 and \$114.09 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,205 or \$79.82 per square foot of living area including land, which is supported by the best comparables contained in the record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the sales in this record are supportive of the subject's assessment 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:

May 21, 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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COUNTY

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