



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

APPELLANT: Adam Mitsdarfer  
DOCKET NO.: 23-00117.001-R-1  
PARCEL NO.: 04-03-03-404-026

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

**LAND:** \$8,666  
**IMPR.:** \$46,951  
**TOTAL:** \$55,617

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Douglas 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 1-story dwelling of brick exterior construction with 1,550 square feet of living area. The dwelling was constructed in 1968 and is approximately 55 years old. Features of the home include a basement, central air conditioning, and an 851 square foot garage. The property has a 17,125 square foot site and is located in Villa Grove, Camargo Township, Douglas County.

The appellant contends both overvaluation and assessment inequity regarding both the land and improvement assessments as the bases of the appeal. In support of these arguments, the appellant submitted information on three comparables located from 0.5 of a block to 0.3 of a mile from the subject. The parcels range in size from 10,275 to 14,200 square feet of land area and are improved with 1.5-story or 2-story homes of frame exterior construction ranging in size from 1,674 to 2,203 square feet of living area. The dwellings are 109 or 114 years old. Each home has a basement, central air conditioning, and a garage ranging in size from 440 to 1,344

square feet of building area. The comparables have land assessments ranging from \$5,199 to \$6,999 or \$0.49 and \$0.51 per square foot of land area and have improvement assessments ranging from \$32,575 to \$43,503 or from \$16.09 to \$21.98 per square foot of living area. The comparables sold from June 2020 to October 2021 for prices ranging from \$116,500 to \$137,500 or from \$53.56 to \$69.59 per square foot of living area, including land. 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 \$55,617. The subject has a land assessment of \$8,666 or \$0.51 per square foot of land area and an improvement assessment of \$46,951 or \$30.29 per square foot of living area. The subject's assessment reflects a market value of \$166,868 or \$107.66 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment, the board of review submitted information on seven comparables located from 0.25 of a mile to 1 mile from the subject. The parcels range in size from 7,100 to 15,750 square feet of land area and are improved with 1-story homes of brick or frame and brick exterior construction ranging in size from 1,125 to 2,055 square feet of living area. The dwellings range in age from 50 to 67 years old. Each home has central air conditioning and one or two garages ranging in size from 260 to 630 square feet of building area. Two homes each have a fireplace and one home has a basement. The comparables have land assessments ranging from \$3,500 to \$7,489 or from \$0.24 to \$0.56 per square foot of land area and have improvement assessments ranging from \$36,079 to \$48,803 or from \$20.66 to \$40.52 per square foot of living area. Six comparables sold from April 2002 to February 2024 for prices ranging from \$92,500 to \$178,000 or from \$62.97 to \$111.53 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant contended two of the appellant's comparables are located on the same street as the subject whereas the board of review's comparables are located in neighborhoods across the city from the subject. The appellant presented a map depicting the locations of these comparables in relation to the subject. The appellant noted the listings for the board of review's comparables #1 and #2 describe different amenities than shown in their property record cards.

### **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.Adm.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.Adm.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.

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<sup>1</sup> 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.

The record contains nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #3, #4, #5, and #7, which sold less proximate in time to the assessment date and are less likely to be indicative of the subject's market value as of the assessment date. Furthermore, the appellant's comparables are 1.5-story or 2-story homes unlike the subject's 1-story home.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #2, which sold more proximate in time to the assessment date and are similar to the subject in design, age, location, and some features, although one home is substantially larger than the subject and both comparables lack a basement that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices of \$153,000 and \$167,000 or \$74.45 and \$108.37 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$166,868 or \$107.66 per square foot of living area, including land, which is bracketed by the best two comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also 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 for assessment inequity is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the board of review's comparable #4 which has a considerably lower per square foot land assessment than the other comparables in this record and appears to be an outlier. The Board also gives less weight to the board of review's comparable #5, which is a substantially smaller site than the subject.

The Board finds the best evidence of land assessment equity to be the appellant's comparables and the board of review's comparables #1, #2, #3, #6, and #7, which are more similar to the subject in site size and are relatively similar to the subject in location. These comparables have land assessments ranging from \$5,199 to \$7,489 or from \$0.48 to \$0.56 per square foot of land area. The subject's land assessment of \$8,666 or \$0.51 per square foot of land area falls above the best comparables in this record on a total land assessment basis but within the range on a per square foot basis and appears to be justified given the subject's site is larger than the best comparables in this record. Based on this evidence, 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 no reduction in the subject's land assessment is justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparables, which are 1.5-story or 2-story homes compared to the subject's 1-story home and are considerably older homes than the subject.

The Board finds the best evidence of improvement assessment equity to be the board of review's comparables, which are more similar to the subject in design and are relatively similar to the subject in location and age and some features, although six comparables each lack a basement that is a feature of the subject and three comparables have two garages unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$36,079 to \$48,803 or from \$20.66 to \$40.52 square foot of living area, respectively. The subject's improvement assessment of \$46,951 or \$30.29 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, 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 no reduction in the subject's improvement 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: \_\_\_\_\_

November 19, 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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