



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

APPELLANT: Ryan Schmitz
DOCKET NO.: 23-00129.001-F-1
PARCEL NO.: 02-32-100-016

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

F/Land:	\$2,254
Homesite:	\$7,094
Residence:	\$117,309
Outbuildings:	\$3,252
TOTAL:	\$129,909

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Livingston 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 frame construction and vinyl siding exterior construction with 2,107 square feet of living area.¹ The dwelling was built in 2022 and is approximately 1 year old. Features of the home include a walk-out style basement with finished area, central air conditioning, one fireplace, a 744 square foot garage and a 1,080 square foot pole building. The property has an approximately 6.80-acre site and is located in Cornell, Newton Township, Livingston County.

The appellant contends assessment inequity only with respect to the improvement assessment for the subject's residence, as the basis of the appeal. In support of this argument, the appellant

¹ The Board finds the best description of the subject's dwelling size was found in its property record card, submitted by both parties.

submitted information on six equity comparables located from 1.90 to 6.0 miles from the subject and located in Cornell, Manville and Streator. The appellant also submitted the property record cards for comparables #1 through #4. The comparables are improved with a 1-story or a 2-story dwelling of brick or vinyl siding exterior ranging in size from 1,860 to 2,462 square feet of living area. The homes range in age from 3 to 26 years old. Five comparables have a basement, one of which is walk-out in style and two of which having finished area. One comparable has a crawl space foundation and one comparable has an unknown foundation type. Each comparable has central air conditioning and a garage ranging in size from 572 to 1,008 square feet of building area. Four homes have one or two fireplaces. The comparables have improvement assessments that range from \$66,688 to \$102,478 or from \$30.25 to \$46.84 per square foot of living area. Based on this evidence, the appellant requested the improvement assessment for the subject residence be reduced to \$89,815 or \$42.63 per square foot of living area based on a dwelling size of 2,107 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$129,909. The subject has an improvement assessment for the subject residence of \$117,309 or \$55.68 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in Chenoa, Dwight and Fairbury. The comparables are improved with 1-story dwellings of frame construction ranging in size from 2,127 to 2,304 square feet of living area. The homes were built from 2018 to 2022 and are from 1 year to 5 years old. Each comparable has a basement, one of which is walk-out in style and where two have finished area.. Two dwellings lack a basement. Each home has central air conditioning and a garage ranging in size from 728 to 1,204 square feet of building area. Three homes each have one or two fireplaces. The comparables have improvement assessments that range from \$117,838 to \$130,404 or from \$52.15 to \$60.99 per square foot of living area.

The board of review also submitted written comments contending the appellant failed to supply any homes built within the last 10 years and argued its comparable properties are overall more similar to the subject in age, design and dwelling size although they present differences in basement finished area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a copy of the board of review's grid analysis which disclosed the board of review comparables are located from 23 to 32 miles from the subject property. The appellant agreed the board of review's comparable properties are similar to the subject in age and dwelling size but opined that, due to their more distant locations, these properties are not considered good comparables to the subject property. The appellant did not submit any evidence indicating what, if any, affect location has on value between the subject location and the locations of the board of review comparables. Without documentary evidence, the appellant contended its comparables were similar to the subject in quality and equal or better in condition when compared to the subject and opined the effective ages of its comparables to be similar to the subject's effective age. Finally, the appellant asserted its comparables #1, #5 and #6 each have a walk-out basement, although only the property record card for comparable #1 was submitted into the record in support of this assertion.

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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted ten equity comparables to support their respective positions before the Board. Appellant comparables #1 through #5 are substantially older in age when compared to the subject which is approximately one year old while appellant comparable #6 differs in design when compared to the subject. Each board of review comparable is similar to the subject in age but located more distant from the subject. Nevertheless, the Board gives less weight to appellant comparables #3 and #6 which differ from the subject in design and/or foundation type.

On this limited record, the Board finds the best evidence of assessment equity to be appellant comparables #1, #2, #4 and #5 along with the board of review comparables which are overall more similar to the subject in design and dwelling size. However, these comparables present varying degrees of similarity to the subject in location, age and basement features, suggesting adjustments are needed to make them more equivalent to the subject. These best comparables have improvement assessments ranging from \$70,412 to \$130,404 or from \$30.25 to \$60.99 per square foot of living area. The subject's has an improvement assessment of \$117,309 or \$55.68 per square foot of living area which falls within the range established by the best comparables in this record. After considering appropriate adjustments to the 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 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:

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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