



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

APPELLANT: Scott Bedecker
DOCKET NO.: 23-03172.001-R-1
PARCEL NO.: 08-08-28-401-330

The parties of record before the Property Tax Appeal Board are Scott Bedecker, the appellant, and the Moultrie County Board of Review appearing with attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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 **Moultrie** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,719
IMPR.: \$61,312
TOTAL: \$64,031

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Moultrie 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 is improved with a one-story single-family dwelling of frame exterior construction containing 1,783 square feet of living area. The dwelling is approximately 23 years old, having been constructed in 2000. Features of the home include a crawl-space foundation, central air conditioning, and a 1,035 square foot attached frame garage. Outdoor amenities include a deck (304 square feet) and a porch (48 square feet). The property has an approximately 37,549 square foot site and is located in Sullivan, Sullivan Township, Moultrie County.

The *pro se* appellant Scott Bedecker appeared for hearing before the Property Tax Appeal Board. The appeal is based on lack of assessment equity concerning the improvement; no dispute was raised concerning the land assessment. In support of the inequity argument, the appellant submitted information on nine comparables in the Sec. V grid analysis along with property

record cards. Comparables #7, #8 and #9 are each in “South Shores.” Each of the comparables are located in Sullivan Township.

For purposes of this decision, the Property Tax Appeal Board has utilized the attached record cards to correct/add data to the grid analysis for purposes of a through comparison and analysis of the similarities and distinguishing characteristics of the subject property and the comparables. The appellant’s comparables are each one-story dwellings of frame or frame and part brick veneer exterior construction that range in size from 1,496 to 2,088 square feet of living area. The homes range in age from 9 to 45 years old. Each dwelling has a crawl-space foundation, 2 or 2½ bathrooms,¹ central air conditioning, and a garage ranging in size from 440 to 864 square feet of building area. In addition, four comparables each have a second detached garage ranging in size from 322 to 960 square feet of building area. Comparable #5 has a pre-fab fireplace and comparable #3 has a 196 square foot three-season room.

Although the appellant reported only three comparables having outdoor amenities of a porch, patio and/or deck, the Board’s examination of the property record cards reveals each comparable has various combinations of outdoor amenities. Eight comparables have one or more porches ranging in size from 48 to 288 square feet²; five comparables have one or more decks ranging in size from 168 to 408 square feet; and comparable #2 has a 240 square foot patio. Comparable #9 has a 168 square foot metal shed.³

The nine comparables presented by the appellant have improvement assessments ranging from \$38,369 to \$69,545 or from \$25.65 to \$37.11 per square foot of living area. Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$61,312 or \$34.39 per square foot of living area.

Upon cross examination of the appellant, the board of review established that only appellant’s comparables #7, #8 and #9 were in the subject’s “subdivision” or more proximate to the subject dwelling.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,751. The subject property has an improvement assessment of \$66,032 or \$37.03 per square foot of living area.

During the hearing, the board of review called Lori Barringer, the former Moultrie County Supervisor of Assessments. She was in the position as of the 2023 tax year, which commenced the new general assessment cycle in the county. There are a little more than 11,000 parcels in Moultrie County. Barringer was involved in the preparation of the evidence submitted in this appeal by the board of review. She selected the comparable properties from the records maintained in the Supervisor of Assessments’ Office. Barringer prioritized location as the

¹ The property record card for appellant’s comparable #7 depicts an additional half-bath in this home.

² The schematic drawing for comparable #4 depicts a 144 square foot porch that does not appear to be assessed. Likewise, comparable #5 depicts a 214 square foot porch and a 324 square foot deck, neither of which appear to be assessed.

³ The applicable property record cards for comparables #4 and #7 each depict a 144 square foot concrete porch/patio in the schematic drawing, but the amenities are not depicted with any value(s) attached. Likewise, the porch and deck depicted on the drawing of comparable #5 also does not depict any values assigned to these features.

primary consideration given that the subject is in a “subdivision” and the basis of the appeal was equity, thus giving consideration to the way that property sells. In particular, Barringer opined that the parties’ common comparable, appellant comparable #8/board of review comparable #5, was highly similar to the subject. As to the appellant’s comparables, Barringer opined that only appellant’s comparables #7, #8 and #9, in the subject’s subdivision, were comparable to the subject.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, where board of review comparable #5 is the same property as appellant’s comparable #8. The board of review comparables are each located in Sullivan Township, within .5 of a mile from the subject and in an area known as “South Shores.”⁴ The board of review included copies of the applicable property record cards which have been examined by the Board for corrections/additions to the grid analysis. The comparables are each one-story single-family dwellings of frame or frame with brick veneer⁵ exterior construction which range in age from 8 to 24 years old. The comparable dwellings range in size from 1,631 to 2,306 square feet of living area. Each comparable has a crawl-space foundation, 2 or 2½ bathrooms, central air conditioning, and a garage ranging in size from 528 to 1,119 square feet of building area. Comparable #8 has a second detached garage of 896 square feet of building area and comparable #9 has a 150 square foot metal shed. Each comparable also has various combinations of outdoor amenities consisting of porches, decks and patios. Eight comparables present one or more porches ranging in size from 80 to 419 square feet; three comparables each have a concrete patio ranging in size from 156 to 288 square feet; and four comparables each have a deck ranging in size from 168 to 302 square feet. The board of review improvement assessments range from \$63,518 to \$81,603 or from \$35.39 to \$41.87 per square foot of living area. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject’s assessment.

On cross examination of Barringer, she testified that in order to revalue the subject property she examined market values and location along with ensuring properties were equitable one to another. She asserted that properties sell differently in the county based upon subdivisions so that was the starting point.

The Administrative Law Judge asked a follow-up question establishing that the local township assessor reviewed parcels, such as the subject, and established the assessment for 2023. Barringer testified further that she only applied the equalization factor to the assessment that was developed by the township assessor. The township assessor was not present at the hearing.

The appellant, in the course of questioning the board of review witness, asserted that the subject property is not located in a “subdivision” but is a group of country houses. Likewise, he stated that the comparables he selected were also country houses, like the subject, similar in age, construction and other features.

⁴ Board of review exhibit D is a map depicting the locations of the subject and board of review comparables in relation to one another. While each comparables’ address is identified as ‘[#] South Shores,’ the map lacks street names. Thus, on this record, it is unclear whether each road on the map is known as “South Shores” or South Shores is the name of a development/subdivision distinguished only by individual house numbers.

⁵ The property record cards depict both comparables #2 and #9 as being assessed for brick veneer.

Conclusion of Law

The taxpayer 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of seventeen equity comparables, one of which was common to both parties, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1, #2, #4, #6 and #7 along with board of review comparable #4, as each of these respective dwellings are from approximately 11% to 29% larger or smaller than the subject dwelling which contains 1,783 square feet of living area. The Board has given reduced weight to appellant's comparable #8/board of review comparable #5 as well as board of review comparable #7, due to their substantially newer dates of construction/age as these homes are 9 and 8 years old, respectively, as compared to the 23-year-old subject dwelling.

The Board finds the best evidence of assessment equity to be appellant's comparables #3, #5 and #9 along with board of review comparables #1, #2, #3, #6, #8 and #9, each of which is similar to the subject in design, exterior construction, dwelling size, foundation type and some features. These nine comparables range in age from 17 to 30 years old and range in dwelling size from 1,631 to 1,876 square feet of living area. The Board finds these ranges of age tightly bracket the subject's age of 23 and also tightly bracket the subject's dwelling size of 1,783 square feet of living area. These nine comparables which present varying degrees of similarity to the subject in other characteristics have improvement assessments ranging from \$49,764 to \$69,018 or from \$28.93 to \$41.87 per square foot of living area. If the high and low assessments represented by appellant's comparable #3 and board of review comparables #1 and #8 were removed from the analysis as outliers, the range of improvement assessments of the best comparables narrows to \$58,764 to \$67,694 or from \$35.24 to \$39.92 per square foot of living area.

As noted previously, the primary difference between the comparables presented by the parties when compared to the subject are the variances in outdoor amenities of porch, patio and/or decks along with some variances in garage size and/or having a second garage feature. Thus, these specific characteristics will be examined to ascertain the most similar comparables to the subject in these various respects.

As to differences in garage size, the subject has one of the largest garages in the record containing 1,035 square feet of building area. For purposes of "garage size" in this analysis, the Board will utilize total garage square footage of properties that have a second garage. The properties with a second detached garage are appellant's comparables #3 and #5 and board of review comparable #8. These properties present total garage areas of 1,063, 1,400 and 1,584 square feet of building area, respectively. As to this characteristic, the subject's garage is most

similar to appellant's comparable #3 which has an improvement assessment of \$28.93 per square foot of living area.

As to differences in deck amenities, the subject has a 304 square foot deck. Appellant's comparables #3 and #5 along with board of review comparable #1 each have decks of 168, 324 and 302 square feet as depicted in the property record cards. As to this characteristic, the subject's deck is most closely bracketed by appellant's comparable #5 and board of review comparable #1 which present improvement assessments of \$35.95 and \$36.85 per square foot of living area.

As to the subject's porch amenity of 48 square feet, based on the underlying property record cards, all but one of the best comparables have larger porch(es) than the subject property. Only appellant's comparable #9 has an identical 48 square foot porch when compared to the subject. In this regard for the porch characteristic, the subject is most similar to appellant's comparable #9 which has an improvement assessment of \$35.24 per square foot of living area.

Given the foregoing analysis, in summary, the comparables most similar to the subject, in both dwelling and outdoor amenities of a porch and a deck along with total garage area of 1,035 square feet of building area, have improvement assessments ranging from \$28.93 to \$36.85 per square foot of living area. The subject's improvement assessment of \$37.03 per square foot of living area falls above the range established by the best comparables in this record in terms of outdoor amenities and total garage area when compared to the subject. Based on this record and after thorough analysis of similarities and differences along with considering appropriate adjustments to the best comparables in the record for differences from the subject in order to make them more equivalent to the subject, the Board finds the appellant established with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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: June 17, 2025



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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