



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

APPELLANT: Clint Cribbet
DOCKET NO.: 23-03279.001-F-1
PARCEL NO.: 04-04-23-000-206

The parties of record before the Property Tax Appeal Board are Clint Cribbet, the appellant, and the Moultrie County Board of Review by 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 **No Change** 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:

F/Land:	\$622
Homesite:	\$4,248
Residence:	\$48,971
Outbuildings:	\$3,290
TOTAL:	\$57,131

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 parcel consists of farmland, a farm building,¹ a dwelling and a one-acre homesite (land associated with the dwelling). The appellant contests the market value placed on the residence which consists of a one-story single-family dwelling of vinyl siding exterior construction with 1,568 square feet of living area. The dwelling was constructed in 2006 and is approximately 17 years old. Features of the home include a crawl-space foundation, central air conditioning, and a 720 square foot garage along with a 100 square foot shed. The property has a total 3.76-acre site of which 1-acre is assessed as homesite. The subject is located in Bethany, Marrowbone Township, Moultrie County.

¹ Based on the subject's property record card, the 1,200 square foot steel utility building has been assessed based on its contribution to the farming operation.

The appellant contends overvaluation concerning the dwelling/homesite as the basis of the appeal. In support of this argument, the appellant submitted information on four comparable sales of properties located in Bethany and from 7.9 to 14.8-miles from the subject. The parcels range in size from 6,273 to 21,257 square feet of land area which are improved with one-story dwellings of frame exterior construction. The homes are 18 to 29 years old and range in size from 1,120 to 1,980 square feet of living area. Each home has central air conditioning and three comparables each have a garage ranging in size from 616 to 896 square feet of building area. The comparables sold from October 2020 to February 2022 for prices ranging from \$73,000 to \$140,000 or from \$64.45 to \$89.29 per square foot of living area, including land.

In a memorandum submitted with the appeal, the appellant recognized that market values may fluctuate based on supply and demand but contends the subject property has not increased in value by 36.42% in one year, nor by 61.50% in the prior five-year period. The appellant argued in part that he used an average of the comparables presented in arriving at the assessment request which would reflect a 10.23% increase over the 2022 assessment and a total increase of 35.41% for the prior five-year period which is above national average rates of inflation.

Additionally, the appellant wrote the property is very low lying with many drainage/flooding issues during heavy rain. No improvements have been made to the home since 2006 and the home is serviced by well and septic which is the appellant's responsibility as compared to the comparables that have city water and sewer service.

Based on this evidence and argument, the appellant requested a revised assessment reflective of the homesite and dwelling totaling \$42,251, which reflects a market value of approximately \$126,766 or \$80.85 per square foot of living area, including homesite land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$57,131 consisting of \$622 for farmland, \$3,290 for farm buildings, \$4,248 for the one-acre homesite and \$48,971 for the residence. The subject's combined residence and homesite assessment of \$53,219 reflects a market value of approximately \$159,673 or \$101.83 per square foot of living area, including homesite, when using statutory level of assessment of 33.33%.²

In response to the appellant's evidence, counsel for the board of review asserted that less weight should be afforded to the appellant's comparables than those presented by the board of review as the appellant's comparables are located within a village or city, whereas the subject is a rural residential property located outside of a village or city. Counsel also contends that the subject dwelling is "significantly larger than all of the comparables" presented by the appellant as the subject consists of more than 3½ acres of land. (Brief, p. 3-4)

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

In support of its contention of the correct assessment, the board of review submitted information on four comparable sales located in Bethany, Lovington or Sullivan and from .2 of a mile to 16-miles from the subject property along with applicable property record cards. The parcels range in size from 1 to 2-acres of land area which are improved with one-story dwellings of frame exterior construction. The homes range in age from 6 to 125 years old and range in size from 1,200 to 1,715 square feet of living area. The dwellings have either cellar or crawl-space foundations and features include central air conditioning and a garage ranging in size from 576 to 720 square feet of building area. Comparable #3 also has a fireplace. Comparables #3 and #4 each have one or two steel utility buildings and comparable #4 also has a lean-to. The comparables sold from June 2020 to January 2023 for prices ranging from \$137,900 to \$184,500 or from \$80.41 to \$132.54 per square foot of living area, including land.

Based on property record cards, board of review comparable #3 is improved with a 1,174 square foot steel utility building which has been assigned a full value of \$10,215 related to its contributory value to the farming operation. Likewise, based on the property record card for board of review comparable #4, this property has two utility buildings and a lean-to with a combined full value of \$7,161 reflective of their contributory value to the farming operation.

Based on the foregoing evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, where the appellant has only contested the market value of the subject dwelling, the Property Tax Appeal Board finds that counsel for the board of review erred in the brief by arguing the similarities of comparables also needs to take into account the farmland. First, the appellant did not challenge the farmland assessment. Second, farmland is assessed based upon soil productivity and thus has an "alternative market value" assessment or what is known as a preferential assessment. While a valid argument can be made that the subject has a one-acre homesite and thus residential comparables ideally would likewise have a similar one-acre parcel, the Board finds it erroneous to argue that comparables should ideally have more than 3-acres of land area. Similarly, the subject's steel utility building which has been assessed as a farm outbuilding based on its contributory value to the farming operation is likewise not considered for market value involving the dwelling and residential land appeal.

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.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #3 as well as board of review comparables #2 and #4, due to significant differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #2 and #4 along with board of review comparable sales #1 and #3, which are most similar to the subject dwelling in design, dwelling size, age and/or some features. The appellant's comparables necessitate upward adjustments for inferior lot size, age and garage size when compared to the subject dwelling and homesite in order to make the comparables more equivalent to the subject. In contrast, the board of review's comparables necessitate downward adjustment for lot size and steel utility building when compared to the subject along with upward adjustments to these comparables for inferior age when compared to the subject. These most similar comparables sold from June 2020 to January 2023 for prices ranging from \$99,000 to \$180,000 or from \$64.45 to \$115.83 per square foot of living area, including land. The subject's combined residence and homesite assessment reflects a market value of approximately \$159,673 or \$101.83 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis. Furthermore, the subject dwelling and homesite land are well-supported by board of review comparable #3 when giving due consideration to the deduction for the outbuilding and its older age.

Based on this evidence and after considering necessary adjustments to the best comparables presented by both parties for differences when compared to the subject, the Board finds 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: _____

January 21, 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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