



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

APPELLANT: Chris Bennett
DOCKET NO.: 23-03284.001-R-1
PARCEL NO.: 08-08-28-401-152

The parties of record before the Property Tax Appeal Board are Chris Bennett, 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:

LAND: \$6,118
IMPR.: \$78,070
TOTAL: \$84,188

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 consists of a one-story dwelling of frame exterior construction with 2,112 square feet of living area. The dwelling was constructed in 1994 and is approximately 29 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace and both an attached 952 square foot garage and a detached 560 square foot garage.¹ The property has a 1.586-acre site and is located in Sullivan, Sullivan Township, Moultrie County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on seven equity comparables located in Sullivan Township and from .25 of a mile to 6-miles from the subject.

¹ Although the appellant reported the dwelling does not have a fireplace and only one attached garage, the appellant did not refute the assertions of additional amenities made by the board of review which were also shown on the subject's property record card.

The comparables consist of one-story dwellings of frame or frame and brick exterior construction. The dwellings range in age from 15 to 45 years old and range in size from 1,496 to 2,088 square feet of living area. Each dwelling has a crawl-space foundation, central air conditioning and a garage ranging in size from 440 to 864 square feet of building area. The comparables have improvement assessments ranging from \$38,369 to \$69,545 or from \$25.65 to \$35.95 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$53,892 or \$25.52 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$84,188. The subject property has an improvement assessment of \$78,070 or \$36.97 per square foot of living area.

In a brief submitted by counsel, the appellant's comparable #5 was criticized for having a different exterior construction than the subject; comparable #7 is the only property in the subject's subdivision; and the appellant failed to report outbuildings, detached garages and/or porches/decks along with the fact comparable #7 is about 15 years newer than the subject. (Brief, p. 5)

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables located in the subject's subdivision and within .4 of a mile from the subject. The comparables consist of one-story dwellings of frame exterior construction. The dwellings range in age from 18 to 32 years old and range in size from 1,631 to 2,016 square feet of living area. Each dwelling has a crawl-space foundation, central air conditioning and an attached garage ranging in size from 480 to 1,035 square feet of building area. Comparables #4 through #7 each also have a detached garage which size was not revealed in the grid analysis; the underlying property record cards depict these garages range in size from 576 to 896 square feet of building area. Comparables #1 through #4 each have one fireplace. The comparables have improvement assessments ranging from \$63,181 to \$75,762 or from \$35.41 to \$41.88 per square foot of living area.

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

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

The parties submitted a total of 16 equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's

comparables #2, #3, #5 and #7 along with board of review comparables #2 through #9, due to differences in dwelling size and/or age when compared to the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4 and #6 as well as board of review comparable #1, which are most similar to the subject dwelling in age, dwelling size and foundation type, with varying degrees of similarity in location, garage(s) and/or fireplace amenities. But for board of review comparable #1, the best comparables are newer than the subject dwelling necessitating downward adjustments for the subject's older age. Many of the comparables necessitate upward adjustments for their lack of a fireplace which is an amenity of the subject and likewise for smaller garage area(s) than the subject's two garages. These comparables have improvement assessments ranging from \$58,764 to \$69,157 or from \$29.21 to \$36.02 per square foot of living area. The subject's improvement assessment of \$78,070 or \$36.97 per square foot of living area falls above the range established by the best comparables in this record both in terms of overall improvement assessment and on a per-square-foot of living area which the Board finds to be logical given that the subject has more living area square footage than any of the best comparables, the subject has two garages of 952 and 576 square feet, respectively, which is more garage area than any of the best comparables and the subject has a fireplace which is not a feature of any of the best comparables.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

After considering the necessary upward adjustments to the best comparables to make them more equivalent to the subject dwelling, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Chris Bennett
129 South Shorers
Sullivan, IL 61951

COUNTY

Moultrie County Board of Review
Moultrie County Courthouse
10 S. Main St., Suite 8
Sullivan, IL 61951