



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

APPELLANT: Terry Standerfer
DOCKET NO.: 23-03285.001-R-1
PARCEL NO.: 08-08-28-401-126

The parties of record before the Property Tax Appeal Board are Terry Standerfer, the appellant, and the Moultrie 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 **Moultrie** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,419
IMPR.: \$77,009
TOTAL: \$81,428

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 2,154 square feet of living area. The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a partial 204 square foot basement and crawl-space foundation,¹ central air conditioning, and a 562 square foot garage. The property has an approximately 41,927 square foot site and is located in Sullivan, Sullivan Township, Moultrie County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal along with a brief arguing a lack of disclosure by the assessing officials as to how the

¹ The record contains conflicting data concerning the subject's basement finish. The appellant wrote that the basement is unfinished as did counsel for the board of review in the accompanying brief (p. 1), but the assessing officials included 180 square feet of finished area in the basement in the grid analysis and described "minimal finish (avg)" as part of the property record card noting "180 Tbl" and what appears to be a \$14 full cost.

assessment was calculated. In support of this argument, the appellant submitted information on nine equity comparables along with underlying property record cards. The comparables are located from .25 of a mile to 6 miles from the subject property. The comparables consist of one-story dwellings of frame or frame and brick exterior construction. The dwellings range in age from 9 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 1,035 square feet of building area. The comparables 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 this evidence, the appellant requested a reduced improvement assessment of \$53,892 or \$25.02 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 \$81,428. The subject property has an improvement assessment of \$77,009 or \$35.75 per square foot of living area.

In a brief, counsel for the board of review criticized the appellant's comparables as including only three properties from the subject's subdivision, namely, comparables #7, #8 and #9. Additionally, appellant's comparable #5 has a part brick exterior.

In support of its contention of the correct assessment, the board of review submitted information on nine equity comparables, where board of review comparables #1, #2 and #3 are the same properties as appellant's comparables #7, #8 and #9, respectively. The comparables are located in close proximity to the subject. The comparables consist of one-story dwellings of frame exterior construction. The dwellings range in age from 2 to 31 years old and range in size from 1,252 to 2,112 square feet of living area. Each dwelling has a crawl-space foundation, central air conditioning and a garage ranging in size from 529 to 1,035 square feet of building area. Comparables #4 and #5 each also have a detached garage which size was not revealed in the grid analysis; the underlying property record cards depict these garages contain 560 and 576 square feet of building area, respectively. Comparable #6 has a fireplace. The comparables have improvement assessments ranging from \$48,811 to \$78,070 or from \$34.98 to \$43.94 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 15 equity comparables, three of which were common to both parties, in order to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #2, #3, #5, #8 and #9 along with board of review comparables #2, #3 and #5 through #9, due to differences in dwelling size and/or age when compared to the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #4, #6 and #7 as well as board of review comparables #1 and #4, which includes one common comparable. But for board of review comparable #4, the best comparables are newer than the subject dwelling necessitating downward adjustments for the subject's older age. The subject is the only property with any basement area, albeit the basement contains only 204 square feet. Besides age adjustments, additional adjustments to the garage sizes of the comparables are also necessary to make the properties more equivalent to the subject. These comparables have improvement assessments ranging from \$58,764 to \$78,070 or from \$29.21 to \$36.96 per square foot of living area. The subject's improvement assessment of \$77,009 or \$35.75 per square foot of living area falls within 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 and the subject has a small basement 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

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