



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

APPELLANT: Karen Sawyer
DOCKET NO.: 23-03884.001-R-1
PARCEL NO.: 08-08-28-401-905

The parties of record before the Property Tax Appeal Board are Karen Sawyer, 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: \$374
IMPR.: \$29,618
TOTAL: \$29,992

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 two-story residential condominium unit containing 1,356 square feet of living area. Features of the subject unit include central air conditioning, 1½ bathrooms, a fireplace, and an attached 308 square foot garage. The unit is situated in an eight-unit set of buildings containing four units in each of two buildings of frame exterior construction which were built in 1981. The property is located in Sullivan, Sullivan Township, Moultrie County.

The *pro se* appellant Karen Sawyer appeared before the Property Tax Appeal Board for hearing contending overvaluation as the basis of the appeal. In support of this market value argument, the appellant submitted information on three comparable sales located in the same condominium consisting of units identical in dwelling size and features to the subject. The comparables sold from July 2021 to September 2022 for prices ranging from \$49,000 to \$88,000, including land.

At hearing, the appellant testified the Moultrie County Board of Review procedures on appeal instructed taxpayers to use sales dated from years 2020, 2021 and 2022. Despite this instruction, the board of review has presented in this appeal two additional comparables which each sold outside of that mandated date range. Given this inconsistency, the appellant argued those two sales in 2023 should be stricken from consideration.

On cross-examination, the appellant acknowledged the subject property was listed for sale on November 24, 2024 with an asking price of \$130,000. The appellant explained since a nearby unit sold for \$120,000 in 2024, she “thought she would try.” However, no buyers have shown any interest and she has not taken the listing down. In answer to what she believed her unit was worth as of January 1, 2023, Sawyer testified \$88,000.

The Administrative Law Judge (ALJ) asked a follow-up question whether the unit sold in 2024 had been renovated or rehabbed by the seller prior to sale. Sawyer testified that she herself had updated that unit prior to selling it in 2022 for \$88,000.

On further cross-examination, the appellant agreed that the subject unit suffered water damage to the kitchen ceiling in November 2023. The ceiling was subsequently repaired, and no other updates or remodeling were done prior to the November 2024 listing. The appellant also testified a towel bar in the upstairs bathroom has come down, leaving a hole in the wall, which has not yet been repaired. She also stated she was going to redo the upstairs bathroom but has not done so yet.

Based on the foregoing market value evidence and argument, the appellant requested a reduced total assessment of \$24,818 which would reflect a market value of \$74,461, including land, at the statutory level of assessment of 33.33% as set forth in the Property Tax Code (35 ILCS 200/9-145).

The board of review through legal counsel submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,663. The subject's assessment reflects a market value of \$104,031, land included, when using the 2023 three-year average median level of assessment for Moultrie County of 33.32% as determined by the Illinois Department of Revenue (86 Ill.AdminCode §1910.50(c)(1)).

The board of review called Lori Barringer, former Moultrie County Supervisor of Assessments or Chief County Assessment Officer (CCAO), who was the CCAO as of the 2023 tax year, the first year of the general assessment cycle. Barringer changed jobs in July 2024. She began the CCAO job due to county board appointment in December 2016. There are a little more than 11,000 parcels of real estate in Moultrie County. Barringer was involved in the preparation of the evidence submitted in this appeal by the board of review. Barringer selected the comparable properties submitted from the records maintained in the Supervisor of Assessments' Office where she prioritized condominiums in the immediate vicinity of the subject.

In support of its contention of the correct assessment set forth in the grid analysis (page 2 of the Notes on Appeal), the board of review submitted information on four comparable sales, where board of review comparables #3 and #4 were the same properties as appellant's comparables #3

and #2, respectively. In addition, the board of review supplied copies of property record cards for the subject and each of its comparables along with additional documentation of the sales such as the Real Estate Transfer Declaration (RETD) and Warranty Deed. The board of review comparables consist of condominium units identical in building characteristics to the subject unit such as age, size, central air, bathroom count and garage amenity which are also situated in one of two buildings comprising the condominium. The four comparables presented by the board of review sold from August 2021 to October 2023 for prices ranging from \$83,000 to \$114,000, including land.

Barringer testified that given several assessment appeals of these condominium units, the board of review instructed Barringer to inspect the units' interior and exterior, where entry was allowed.

For instance, it is reported in the subject's property record card (Exhibit B) and as addressed at hearing, an inspection by Barringer occurred on January 24, 2024. During the inspection, the owner/appellant reported kitchen cabinets had been updated about 15 years prior and flooring throughout was new in the last 10 years. At that time, the appellant also reported upcoming repairs to the kitchen ceiling which had been caused by water damage in December 2023 (photograph in Exhibit B depicts exposed rafters). The notes further state the half-bathroom has updated fixtures, but the full bathroom does not. As part of the assessing process, the subject property was afforded a 13% [external] obsolescence¹ adjustment [as part of the cost ladder] "because the full bathroom has not been updated." As set forth above and depicted in Exhibit B, the subject has a total assessment of \$34,663 or a market value of \$104,031 when applying the three-year median level of assessment in Moultrie County of 33.32% as determined by the Illinois Department of Revenue. (Brief, p. 4)

For ease of reference, the last seven rows of the board of review's grid analysis depicting from left to right, the subject, followed by comparables #1 through #4, are reprinted here:

Image 1

Date of sale		9/6/2023	10/19/2023	9/26/2022	8/5/2021
Sale price		\$90,000	\$114,000	\$88,000	\$83,000
Sale price per square foot (Sale price / bldg. size)		\$132.74/\$66.37	\$168.14/\$84.07	\$129.79/\$64.90	\$122.42/\$61.21
Land assessment	374	374	374	374	374
Improvement assessment	34,289	29,618	39,434	29,618	39,434
Total assessment	34,663	29,992	39,808	29,992	39,808
Improvement assessment per sq. ft. (Impr. Assmt. / Living Area (Sq. Ft.))	\$50.57/\$25.29	\$43.68/\$21.84	\$58.16/\$29.08	\$43.68/\$21.84	\$58.16/\$29.08

¹ In real estate valuation, external obsolescence is a form of depreciation due to factors outside of the property and which are incurable. This entry likely was intended to be "other" obsolescence as a curable form of depreciation.

Barringer further testified as a result of those permitted inspections, the subject condominium unit was found to be the nicest and most-updated unit. With leading questions on direct which were not objected to, Barringer opined that the subject property is substantially similar to the comparables presented by the board of review. With the next leading question, Barringer stated the subject was superior in “condition” to “most” of the comparables that were submitted.

In the brief, besides the subject unit, the board of review reported the residents of board of review comparables #1 and #3/appellant comparable #3 allowed CCAO Barringer to perform an inspection and take photographs of the interior condition of the units. Each of these units were determined to be in “normal condition” by the board of review and afforded 25% obsolescence adjustments [in the cost ladder] “due to a lack of major updates in the kitchen or bathrooms” which resulted in total assessments of \$29,992 for each of these units or a market value of \$89,985.² Board of review comparable #1 depicts a sale in September 2023 for \$90,000 where the related real estate advertisement, in part, promoted this property as an end-unit. (Brief, p. 3-4; grid analysis; Exhibit C)

In contrast to the aforesaid inspections of several units, the brief also reports that no inspection was allowed for board of review comparable #2 and board of review comparable #4/appellant comparable #2 properties. Thus, assessing officials were unable to “determine if conditions are accurate and/or whether a downward adjustment for obsolescence might be appropriate.” The records of these two units indicate that no obsolescence factor was applied to either parcel and each of these properties had a resulting total assessment of \$39,808 or a market value of \$119,472. (Brief, p. 3)

As addressed at page 3 of the brief, since the time when inspection was requested, board of review comparable #2 sold in October 2023. Thirty-two photographs of the property were published in the advertising of the unit. The assessing officials have those photos in the applicable property record card as shown in Exhibit D. Also reproduced in the property record card is the Zillow listing:

Most upgrades were done in Yr 2019 by the current owner. Custom kitchen includes quartz counter-top, farm-size single sink, soft-close cabinets, attractive appliances, and professionally installed flooring. Replacement windows, sliders, and extra attic insulation. Vessel-style bathroom sinks, spacious walk-in closet, and a built in vanity cabinet area with drawers. The attached 1 car garage was transformed into a salon-style setup having Faux stone paneled-walls, tool-style metal wall cabinetry, and additional small room for storage which could all be reverted back into a garage, if desired. Exterior back deck is of treated lumber and stained in Oct 2022.

² The property record card of board of review sale #1 depicts a January 23, 2024 entry, a board of review member “noted that there appears to be no major condition issues” based on photos. Thus, a motion was made to keep the condition “at normal on this condo and give a 25% other obsolescence per Board of Review for considering other units that have sold in the past 3 years and were considered good sales by the Department of Revenue’s standards to be including [sic] in the 3-year average.” Motion was seconded and carried. (Exhibit C)

The property record card and documentation related to board of review comparable #2 (Exhibit D) depicts no obsolescence adjustment applied to this unit. The total assessment is \$39,808 or a market value of \$119,472. The unit sold in October 2023 for \$114,000.

The property record card for board of review comparable #3/appellant comparable #3 as depicted in Exhibit E includes the following narrative dated March 3, 2023:

TX YR 2023 – Listings appear to be correct. I myself think our values on these condos are a little over valued. I think \$92,000 to \$95,000 is more accurate. No curb appeal and no yard. Garage is not located to help with noise of your neighbors. I'm wondering if the upstairs square footage is not the same as below which would affect value. No one is ever home to ask this info. I was in one along time ago and if I remember right the living room had cathedral [*sic*] ceilings and the upstairs was only on the back part of home. Took pics JM I have reviewed the information that T/A provided. Parcel 08-08-28-401-811 [board of review comparable #1] just sold in September 2023 for \$90,000. There are inside pictures on that parcel because of it being advertised online. I believe these all to be the same – the only difference may be how well they were or were not taken care of by the people that live in them. However, without being able to go into every one I have to make these assumptions in being equitable in the assessments.
LAB

The next entry on the property record card for this property (Exhibit E) includes the same or highly similar notation as entered for board of review comparable #1 displayed in Footnote #2. Once a 25% obsolescence factor was applied in the cost ladder, the assessed value of this unit was \$29,992 or a fair market value of \$90,012. This unit sold in September 2022 for \$88,000.

The property record card for board of review comparable #4/appellant comparable #2 as depicted in Exhibit F includes the following narrative entry dated June 21, 2022:

. . . I have reviewed the information that T/A provided, however, if we change the value on this condo, we will have to change on all condos to be equitable. Unless we can see the inside of each of these condos, it is going to be unequitable to value them at different values. Tagged for CCAO to look at in TX YR 2023 (Quad Year). This is \$1.00 more in building value then what is listed FIKE – this will be corrected in QUAD Year. LAB Completed AM

This property has a total assessment of \$39,808 or a market value of \$119,472. As depicted by the parties, this common comparable sold in August 2021 for \$83,000.

While two of the appellant's three comparable sales are common with the board of review properties, Barringer testified that, as to the appellant's comparables, the biggest difference is the condition and some of them lacked just simple maintenance as compared to the subject. The record lacks information as to whether Barringer viewed the interior of appellant's comparable #1. As set forth previously, the CCAO viewed board of review comparable #3/appellant comparable #3. During direct examination, Barringer noted that despite the common sales

presented by the parties, the appellant's total assessment request is below the parties' common sales prices.

The ALJ asked Barringer to explain why the subject's estimated market value based on its assessment of \$104,031 was correct. She answered, "based on how the sales were projected in regards to 2023." In order to assess the subject property as of January 1, 2023 at the board of review level, the CCAO was using sales from 2020, 2021 and 2022. While board of review comparables #1 and #2 each show significant appreciation in the market values of area condominiums, those sales could also be considered outliers.

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

In the course of the hearing, the appellant reported that she arrived at her total assessment request by adding the three sales she presented and then dividing the total by three.

In written rebuttal, the appellant argued that two of the sales presented by the board of review occurred "outside the allowed sales years" of 2020, 2021 and 2022, to be used in the course of developing assessments for tax year 2023. As 2023 was the first year of the general assessment cycle and in reliance on *Publication 136, Property Assessment and Equalization*, published by the Illinois Department of Revenue, the appellant understood that a sales ratio study should be developed for purposes of assessment. The appellant argues that board of review comparable sales #1 and #2 were not available (i.e., had not yet occurred) as of the time of the initial reassessment of the subject property. The appellant wrote, "This is an attempt to back into the over assessment that was done."

Conclusion of Law

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

Article IX, section 4, of the Illinois Constitution of 1970 provides, in pertinent part, that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const. 1970, art. IX, § 4(a). Uniformity requires equality in the burden of taxation, which, in turn, requires equality of taxation in proportion to the value of the property taxed. See *Apex Motor Fuel Co. v. Barrett*, 20 Ill. 2d 395, 401 (1960). Thus, it "prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value." *Kankakee County Bd. of Review v. Property Tax Appeal Bd.*, 131 Ill. 2d 1, 20 (1989).

The Property Tax Appeal Board finds the facts herein somewhat analogous to the Supreme Court's findings in *Walsh v. Property Tax Appeal Board*, 181 Ill.2d 228, 692 N.E.2d 260 (1998).

In Walsh, the Court found in substance that different bases or methodologies were used to calculate assessed values. It was found that some 39 properties were valued based on their recent sales prices instead of using the common county-wide practice of the mass appraisal system. (Id.)

The Board finds herein, that while the board of review was employing a cost ladder in determining assessments as depicted in the respective property record cards supplied as evidence, the Moultrie County Board of Review applied obsolescence factors of 13% and 25%, to three of the five properties in the record evidence of the board of review, including the subject property. The record indicates that these applications of obsolescence factors were based, at least in part, upon recent interior inspections of those three properties by the CCAO at the instruction of the board of review.

In terms of uniformity of treatment of properties, the Board finds it troubling that the assessing officials only afforded obsolescence factors to condominium units which allowed inspection by Barringer resulting in reduced total assessments and, as a result, lower overall market values. In contrast, the two units in this record which did not permit or have interior inspections were not afforded any obsolescence factor which resulted in significantly higher total assessments of approximately \$10,000 each when compared to other units and thus higher estimated market values without facts upon which to base such a differing determination.

Thus, like Walsh, the bases or methodologies used to calculate assessed values for January 1, 2023 for the subject and board of review comparables, all like units in the subject's immediate vicinity, varied. The subject and board of review comparables #1 and #3 were viewed resulting in a total assessment for the subject of \$34,663 whereas these otherwise identical units, comparables #1 and #3, had total assessments of \$29,992. In contrast to these three assessments, the assessments of board of review comparables #2 and #4, which were not viewed by the CCAO, were not given obsolescence factors, and each has a total assessment of \$39,808 as further depicted in Image 1. This fact pattern is highly parallel to the fact pattern in Walsh, *supra*. The method(s) employed by the Moultrie County Board of Review in order to establish assessed values, differed between units that were inspected versus units that were not inspected, despite that for all practical purposes the units consist of five identical condominium units. The CCAO testified the only difference was condition. However, the methodology employed by the Moultrie County Board of Review resulted in these condominium units being taxed at differing proportions of their true values which is in contravention of the uniformity clause of the Illinois Constitution. (Ill. Const. 1970, art. IX, § (a)).

Based on this record, the parties submitted a total of five sales of comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #1, as the sale price of \$49,000 appears to be an outlier, given the other sales contained in the record submitted by the parties. The Board has given reduced weight to board of review sales #1 and #2. The documentation indicates one of these was an end-unit, which may be viewed as a desirable locational characteristic, and comparable #2 as described herein, was wholly rehabbed including an upgraded garage converted to useable finished space dissimilar to the subject. At hearing, Barringer also acknowledged that these two sales may be considered outliers. In conclusion, the Board finds neither of these comparables presented by the board of review are particularly similar to the subject for various reasons.

The Property Tax Appeal Board finds the best evidence of market value to be the parties' two common sales, appellant's comparable sale #3/board of review comparable sale #3 and appellant's comparable sale #2/board of review sale #4. These most similar comparables sold in August 2021 and September 2022 for prices of \$83,000 and \$88,000, including land. The subject's assessment reflects a market value of \$104,031, including land, which is above the best two comparable sales in this record. Considering adjustments for date of sale and condition, the Board finds the subject property is overvalued as of January 1, 2023.

Based on the foregoing evidence and after a thorough analysis of the data considering the Constitutional requirements of uniformity as well, the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

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

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