



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

APPELLANT: Timothy Robinson
DOCKET NO.: 23-03953.001-R-1
PARCEL NO.: 07-26-400-003

The parties of record before the Property Tax Appeal Board are Timothy Robinson, the appellant; and the Cumberland 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 **Cumberland** County Board of Review is warranted. The correct assessed valuation of the property is:

| | |
|----------------------|----------|
| FARMLAND: | \$13,535 |
| HOMESITE: | \$4,508 |
| RESIDENCE: | \$62,954 |
| OUTBUILDINGS: | \$680 |
| TOTAL: | \$81,677 |

Subject only to the State multiplier as applicable.

Preliminary Matter

The board of review's submission includes multiple grid analyses, photographs and property record cards with information on comparable properties which were not presented on Property Tax Appeal Board's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's strict application of section 1910.80, as articulated in Standing Order No. 2, only those comparable properties included in the PTAB grid are given weight in this decision.

Statement of Jurisdiction

The parties appeared before the Property Tax Appeal Board on February 19, 2025 for a hearing at the Cumberland County Assessment Office in Toledo pursuant to prior written notice dated December 12, 2024. Appearing was the appellant Timothy S. Robinson and on behalf of the Cumberland County Board of Review was Mckenzi Easton, Chief County Assessment Officer for Cumberland County and Sadie Peters, Chief Deputy Assessment Officer for Cumberland County.

The appellant timely filed the appeal from a decision of the Cumberland 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 2-story Victorian style dwelling of frame exterior construction with 2,427 square feet of living area. The dwelling was built in 1994 and is approximately 29 years old. Features of the home include a crawl space foundation, central air conditioning and a 1,046 square foot garage. The subject property is classified as a farm parcel with a total site size of 76.28-acres that includes a 1.96-acre homesite. Other features of the subject include two ponds and a pole building. The property is located in Toledo, Sumpter Township, Cumberland County.

The appellant's appeal petition indicated overvaluation, assessment inequity and a contention of law as the bases of the appeal. At hearing, Mr. Robinson stated his main argument concerned assessment inequity with respect to the residential dwelling and the uniform application of cost factors for homes classified by grade. Mr. Robinson testified he no longer wished to pursue his overvaluation argument, which was not objected to by the board of review. The subject's farmland, homesite and farm building assessments were not challenged.

With respect to the inequity and uniformity arguments, Mr. Robinson contended that in 1994, when the subject dwelling was constructed, Cumberland County assigned the subject property a Condition, Design and Utility (CDU) rating of average and a grade of C. For the 2023 assessment year, Cumberland County changed the subject's CDU to Good and grade to B, without explanation. Associated with the subject's B grade was a factor of 1.22 or an increased Replacement Cost New (RCN) of 22%. In January 2024, the Cumberland County Board of Review issued a Notice of Proposed Change for the subject parcel. The reason for the change was "Grade Adjustment" which was explained as follows:

"The Cumberland County Board of Review hereby certifies that a review was made of the 2023 assessment on this property. The grade of the property has been changed to C (1.00). Upon changing of the grade, the overall market value was found to be too low based on current market value, therefore, a cost factor has been added to maintain a fair market value."

In written and oral testimony, Mr. Robinson, argued that no other properties in Sumpter Township with a C grade received a 1.22 cost factor. Mr. Robinson testified the County is changing CDU and grade for residential property in an inconsistent manner, resulting in a lack of uniformity in the assessment process. To support this argument the appellant submitted property record cards and a grid analysis with information on five comparable properties located in Sumpter, Neoga or Greenup townships and from 2 to 9 miles from the subject property. The comparables are improved with 2-story or part 1-story/part 2-story dwellings of frame exterior

construction ranging in size from 2,200 to 3,024 square feet of living area.¹ The dwellings were built from 1887 to 1993. One comparable has an unfinished basement, three homes have a crawl space foundation and one property has a concrete slab foundation. Four dwellings have central air conditioning and four properties have one or two garages ranging in size from 462 to 672 square feet of building area. Comparable #2 has a 1,440 square foot carport. Four comparables also have from one to three pole buildings, however, at hearing both parties confirmed these features are excluded from the improvement assessments reported for these properties. The comparables have improvement assessments ranging from \$6,711 to \$50,335 or from \$2.91 to \$19.98 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$53,613. The request would lower the subject's improvement assessment to \$49,105 or \$20.23 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 \$67,462. The subject has an improvement assessment of \$62,954 or \$25.94 per square foot of living area.

In response to Mr. Robinson's testimony, Ms. Easton testified Cumberland County is using a 2010 cost schedule which undervalues property when developing RCN figures. Easton testified 2010 costs require an upward adjustment in order to align dated costs with current market values based on sales. To determine this adjustment, Easton testified sales are tracked by year built and building design. Sale prices are then compared with RCN values generated using the 2010 cost schedules, and an adjustment factor is developed to bring 2010 costs up to 2023 market values. After determining these cost factors for the various age and design classifications, Ms. Easton and Ms. Peters both testified that CDU and grade for individual properties in Sumpter Township were modified to align RCN values with current market values based on sales. Both Ms. Easton and Ms. Peters testified that, based on sales, not all property classifications required a change in CDU and/or grade. Ms. Easton further testified that, beginning with the 2024 tax year, Cumberland County is applying a cost factor rather than altering CDU and/or grade to account for the difference between market value and dated cost schedules.

As to the correct quality/grade of Mr. Robinson's dwelling, Ms. Easton testified that, based on definitions of Good and Very Good, the appellant's dwelling meets the criteria of a Good Quality or B grade dwelling. Ms. Easton also testified that all 1.5-story and 2-story homes built in 1990 or later in Sumpter Township, received the same condition and grade change as the subject property had previously received. In addition to definitions, the board of review submitted photographs of the subject and both parties comparables.

In support of the subject's assessment the board of review submitted three property record cards and a grid analysis with information on six equity comparables three of which are located in Sumpter Township and three located in either Union or Neoga Townships. The comparables are improved 1.5-story, part 1-story/part 2-story or 2-story dwellings of brick, vinyl or brick and vinyl exterior construction ranging in size from 1,296 to 2,868 square feet of living area. The

¹ Some property characteristics and assessment information for the appellant's comparables was corrected with information found in a grid of the appellant's comparables submitted by the board of review.

homes range in age from 18 to 31 years old. One comparable has an unfinished basement and five comparables have either a crawl space foundation or no reported basement foundation. Each dwelling has central air conditioning and a garage ranging in size from 483 to 1,050 square feet of building area. Comparables #1 and #2 each have one pole building and comparable #3 has an inground swimming pool.² The comparables have improvement assessments ranging from \$48,045 to \$73,645 or from \$22.82 to \$37.07 per square foot of living area.

The board of review critiqued appellant comparable #1 arguing this property was sold at auction and was advertised as needing “Major Renovation or Tear Down.” In support of this argument, the board of review submitted photographs and commentary, which were not refuted by the appellant.

Based on this evidence, the board of review requested the subject’s assessment be confirmed.

Under questioning by the ALJ, Ms. Easton testified she believed Cumberland County had uniformly assessed all of the homes in Sumpter Township similar in age and design to the subject’s property, explaining the grade factors were uniformly changed for all of these properties. Ms. Easton testified that no property received both a grade change and a cost factor and that only grade changes had caused increases to replacement cost new calculations. Ms. Easton further explained that due to the use of the 2010 cost schedules, reverting the subject property to a C grade essentially put the subject property’s improvement assessment in line with 2010 costs and therefore the subject property was under assessed relative to current market value and other similar properties in Sumpter Township. For this reason, the board of review applied the 1.22 cost factor, so that the subject’s replacement costs would more accurately reflect current market values.

In written rebuttal, Mr. Robinson addressed multiple issues with respect to equity, cost schedules, quality grade and comparable sales. The appellant argued that if the Cumberland County Assessor truly believed the subject property was “far superior” Ms. Easton should not have changed the subject’s grade back to C.

Conclusion of Law

The appellant contends assessment a contention of law and inequity regarding an inconsistent application of condition and grading as the bases 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, based on inequity is not warranted.

² Evidence and testimony indicate pole buildings and inground swimming pool features of the comparable properties have been excluded from the improvement assessments shown in the grid analysis.

The evidence in this record indicates that homes in Sumpter Township built in 1990 or later that are 1.5-story or 2-story in design had received a 1.22 factor to adjust RCN figures to reflect 2023 market values given the County's use of a 2010 cost schedule. In January 2024, the subject's grade change was reversed from B back to C after the appellant appealed this change at the local level. However, the board of review then imposed a 1.22 cost factor to the subject's RCN calculation. While no other property with a C grade received a 1.22 cost factor, all homes with the same age and design classification as the subject received the same 1.22 adjustment to the RCN calculations based on market sales of similar properties. Therefore, the Board finds the assessment methodology employed by Cumberland County assessment officials was uniform as a 1.22 factor was applied to all similar properties in the jurisdiction, regardless of whether the factor was applied due to a grade change or as a cost factor.

Uniformity requires not only uniformity in the level of taxation, but also in the basis for achieving the levels. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989) Any attempt to correct disparities in assessments must be applied in a uniform manner. The Cumberland County Supervisor of Assessments testified that based on sales, a factor of 1.22 was needed to bring 2010 cost figures in line with 2023 market values in Sumpter Township for properties built in 1990 or later that are 1.5-story or 2-story in design. The subject property was built in 1994 and is a 2-story dwelling, therefore, falls within the market defined by the County.

Not only are the assessments to be uniform among similar properties, the basis of determining the assessments must also be uniform. In this appeal, the Assessor testified that the basis of the adjustment factor was founded in market value sales.

The Illinois Supreme Court in Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 229 Ill.Dec. 487 (1998), concluded the removal of one property or a group of properties from the mass appraisal system was in violation of the constitutional requirements of both equity in the assessment methodology and equality in the tax burden. The Board finds the evidence and testimony presented in this appeal clearly show the subject property was not removed from the mass appraisal system in establishing its assessed valuation.

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 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 record disclosed comparables 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

Pursuant to Section 9-210, the assessor does have the authority to annually change the quadrennial assessment to achieve a 33 1/3% fair cash value assessment; however, when doing so the new ratio must be applied uniformly to the entire county, township, or district and not just some of the properties therein. Albee v. Soat, 315 Ill.App.3d. 893.

The Board finds Section 9-205 and 9-75 of the Property Tax Code grants power to assessment officials to revise and correct individual assessment as appears to be just. Section 9-75 of the Property Tax Code provides:

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or the township or multi-township assessor of any township in that county, **may in any year revise and correct an assessment as appears to be just.** (Emphasis Added) Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed. (35 ILCS 200/9-75).

Section 9-205 of the Property Tax Code provides:

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to a level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment. (35 ILCS 200/9-205).

With respect to the inequity argument, the parties submitted a total of ten equity comparables for the Board's consideration. The Board gives little weight to appellant comparable #1 which, based on comments and photographs, was in need renovations unlike the subject. The Board gives less weight to appellant comparables #2 and #4 which differ from the subject in basement foundation and/or age. The Board gives less weight to board of review comparables #1, #3, #4 and #5 which are less similar to the subject in dwelling size and/or feature an inground swimming pool.

The Board finds the best evidence of assessment equity to be appellant comparables #3 and #5 along with board of review comparables #2 and #6 which are more similar to the subject in location, age, design, dwelling size and other features. Although each of these comparables has a smaller garage size when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$43,957 to \$63,529 or from \$16.05 to \$27.48 per square foot of living area. The subject's improvement assessment of \$62,954 or \$25.94 per square foot of living area falls within the range established by the best comparables in the record.

Therefore, after carefully considering the totality of the evidence and testimony in this record, 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 warranted.

As a final point, the record contained seven comparable sales which sold from February 2021 to May 2024 for prices ranging from \$141,500 to \$280,000 or from \$61.36 to \$111.63 per square foot of living area, land included. The subject homesite and dwelling assessments total \$67,462 which equates to a market value of \$204,059 or \$84.08 per square foot of living area, land

included, which falls within the range of sales established by the comparables in the record, providing additional support for the subject's market value based on its assessment is reflective of current market sales.

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: March 18, 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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