



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

APPELLANT: Kayla Shoemaker  
DOCKET NO.: 23-04076.001-R-1  
PARCEL NO.: 17-13-28-412-009-00

The parties of record before the Property Tax Appeal Board are Kayla Shoemaker, the appellant; and the Christian County Board of Review.

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 **Christian** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$4,062  
**IMPR.:** \$8,938  
**TOTAL:** \$13,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Christian 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 parties appeared before the Property Tax Appeal Board for a hearing at the Christian County Board of Review Office in Taylorville pursuant to a prior written notice. Appearing was the appellant, Kayla Shoemaker, along with her spouse, Tim Shoemaker and appearing on behalf of the Christian County Board of Review were board members, Ed Salisbury, Ron McKavetz and Joy Boyd and Supervisor of Assessments, Chad Coady.

The subject property consists of a 1-story dwelling of frame exterior construction with 728 square feet of living area. The dwelling was constructed in 1910. Features of the home include a partial basement, central air conditioning<sup>1</sup>, a front porch, an enclosed porch, and a 352 square foot garage. The property has an approximately 7,150 square foot site and is located in Taylorville, Taylorville Township, Christian County.

---

<sup>1</sup> The appraisal submitted by the appellant and the property record submitted by the board of review indicates the subject has central air conditioning.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on 15 comparable sales located in Taylorville and from approximately 1 street over to 1 mile from the subject. Fourteen comparables have sites ranging in size from 3,944 to 14,200 square feet of land area. The appellant did not report site the size for comparable #10. The comparables are described as 1-story dwellings of frame exterior construction ranging in size from 572 to 1,176 square feet of living area and built from 1900 to 1955. Nine comparables have basements. Eleven comparables have central air conditioning. One comparable has a fireplace. Comparables #1, #2, #5, #6 and #9 each have a garage or a carport ranging in size from 144 to 352 square feet of building area. Comparable #10 is reported to have a 1-bedroom apartment finished above the garage. The comparables sold from February 2021 to October 2023 for prices ranging from \$12,500 to \$38,000 or from \$13.31 to \$60.90 per square foot of living area, including land. The appellant reported the subject was purchased in March 2021 for \$25,001.

The appellant also submitted an appraisal of the subject property prepared by Robert P. Grotts, a State Certified General Appraiser with an estimated market value of \$21,000 as of March 5, 2021. The appraiser was not present at the hearing. The appraiser developed the sales comparison approach utilizing three comparable sales that sold in July 2019 and March 2020 for prices of \$25,000 and \$29,000.

The appellant testified since the purchase of the subject property in March 2021 for \$25,001 and spent approximately \$5,000 in material costs only on maintenance to the property which included cleaning, interior painting, new asphalt shingles for the roof and replaced the front porch. The appellant contends the maintenance repairs that were done to subject property does not justify the increase in value made by the board of review. The appellant further stated the subject has the same kitchen, metal cabinets and bath. The appellant also noted that she agreed to a market value of \$39,999 for the 2022 tax year but thought it was not the true reflection of market value as she paid \$25,000 in March 2021 but thought that was better than nothing since the county had the subject's market value at \$65,000 for that tax year.

Based on this evidence the appellant requested a reduction in the subject's assessment.

When questioned by the Administrative Law Judge about whether property values have increased since 2021, the appellant testified that homes that have been updated have increased in value, but tenant occupied homes are not due to the damage caused by the tenants.

Under cross examination, the appellant further reiterated that homes hitting the Multiple Listing Service have been remodeled or repaired and are increasing in value but homes like the subject property have not increased in value. Upon further questioning about improvements to the interior of the property since purchase, the appellant stated the property was cleaned, painted, repaired the ceiling in spots from past water damage and replaced the older electric oven with an older electric oven. The appellant also stated the subject property has remained rented for \$500 a month.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,540. The subject's assessment reflects a market value of

\$43,690 or \$60.01 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Christian County of 33.28% as determined by the Illinois Department of Revenue.

In response to this appeal the board of review submitted a one-page rebuttal contending the subject property has been repaired and/or remodeled since the appraisal and the subject property was tenant-occupied after repairs. The board of review critiqued the appellant's comparables noting most are not comparable for various reasons such as differences in size, condition and/or type of sale.

In support of its contention of the correct assessment the board of review submitted two grid analyses on the same four equity comparables that do not address the appellant's overvaluation argument and will not be further analyzed.

The board of review also submitted information titled "Board of Review Supplemental Evidence" that disclosed the sale prices of three properties that were purchased by the appellant and then renovated and resold. The board of review noted the appellant is also a real estate agent. The board of review wanted to illustrate the trend by the appellant to purchase properties and then later selling them for a profit. In addition, the board of review provided information on properties that were listed by the appellant that are similar to the subject.

Chad Coady testified that the board of review reduced the subject's assessment in 2021 to slightly below the purchase price. Coady further stated that since the purchase of the subject, improvements were made to the property and then the subject's assessment for the 2022 tax year was increased to approximately \$65,000. Coady did not identify what improvements were made to the property. The appellant then filed an appeal with the Property Tax Appeal Board for the 2022 tax year and the parties agreed to stipulate to an assessment of \$13,333 or market value of \$39,999. The subject's 2023 assessment was increased due to the equalization factor that was applied.

The board of review also called board of review member, Ron McKavetz as a witness to testify regarding market conditions. McKavetz testified he is a real estate agent that has been involved in real estate for the past 28 years and owns approximately 20 rental properties. McKavetz testified each of his rental properties needed some improvement before they were rentable. McKavetz indicated real estate values have increased since 2021 because if you look at the MLS there is not really anything under \$60,000 that doesn't need some work to the property before they are rentable.

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

### **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.

As initial matter, the Board gives no weight to the board of review comparables as they do not address the appellant's overvaluation argument.

The appellant submitted information on the recent sale of the subject, an appraisal and 15 comparable sales for the Board's consideration that were submitted by the appellant.

The Board gives less weight to the subject's recent sale as it sold approximately 21 months prior to the January 1, 2023, assessment date at issue and is less likely to be reflective of market value as of that date. The Board gives less weight to the appellant's appraisal since the appraiser was not present at the hearing to provide testimony or be cross-examined regarding the appraisal methodology and the final value conclusion. In addition, the Board gives less weight to the appraisal as the effective date of the appraisal was March 5, 2021, which is approximately 21 months prior to the January 1, 2023, assessment date at issue and is less likely to be reflective of market value as of that date. Likewise, the Board gives less weight to the appraiser's three comparables which sold in 2020 and 2021 and are less likely to be reflective of market value as of the January 1, 2023, assessment date.

The Board gives less weight to appellant's comparables #1, #2, #3, #5, #6 and #8 through #15 due to significant differences in dwelling size and/or lack of a basement when compared to the subject. In addition, appellant's comparables #1, #5, #8, #9, #10, and #14 sold in 2021 which is more remote in time to the January 1, 2023, assessment date than the other comparables in the record and are less likely to be reflective of market value as of that date.

The Board finds the best evidence of market value to be appellant's comparable sales #4 and #7 which sold more proximate in time to the assessment date at issue and have basements similar to the subject. However, each comparable has a smaller dwelling size and lacks a garage while one comparable is 30 years newer in terms of age when compared to the subject, suggesting adjustments are necessary to make them more equivalent to the subject. These comparables sold in September 2023 and October 2022 for prices of \$26,900 and \$38,000 or \$43.04 and \$60.90 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$43,690 or \$60.01 per square foot of living area, including land, which falls above the two best comparable sales in the record on overall market value but is bracketed on a price per square foot basis. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is excessive and a reduction in the subject's assessment is 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: \_\_\_\_\_

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

AGENCY

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

APPELLANT

Kayla Shoemaker  
967 E. 1900 North Rd.  
Taylorville, IL 62568

COUNTY

Christian County Board of Review  
Christian County Courthouse  
101 S. Main Street  
Taylorville, IL 62568