FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Kayla Shoemaker
DOCKET NO.: 23-04077.001-R-1
PARCEL NO.: 17-13-21-407-011-00

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 ***No Change*** 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:	$3,879
IMPR.:	$10,478
TOTAL:	$14,357

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 1,000 square feet of living area. The dwelling was constructed in 1910. Features of the home include a partial basement, central air conditioning, an enclosed porch, and a 260 square foot garage. The property has an approximately 7,100 square foot site and is located in Taylorville, Taylorville Township, Christian County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a five page letter titled "Appraisal and Procedure" and information on 14 comparable sales located in Taylorville and from approximately 1 street over to 1 mile from the subject. For ease of read the appellant's third set of comparable have been renumbered #10 through #14. Fourteen comparables have sites ranging in size from 3,948 to 14,200 square feet of land area. 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. Eight comparables have basements. Nine comparables have central air conditioning. One comparable has a fireplace. Comparables #1, #2, #10, #11 and #14 each have a garage or a carport ranging in size from 144 to 352 square feet of building area. The comparables sold from February 2021 to October 2023 for prices ranging from $12,500 to $38,000 or from $17.17 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 $22,000 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 from July 2019 to September 2020 for prices of $25,000 and $25,500.

The appellant testified since the purchase of the subject property that they spent approximately $5,000 in material cost only on maintenance to the property which included cleaning, interior painting, and new asphalt shingles for the roof. 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 offer was better than nothing since the county had the subject's market value at $65,000.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $14,357. The subject's assessment reflects a market value of $43,140 or $43.14 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 the appeal the board of review also submitted a one-page written rebuttal contending the subject property has been repaired and/or remodeled since the appraisal and the subject property was tenant-occupied after the repairs were made. The board of review critiqued the appellant's comparables noting they are not comparable for various reasons such as differences in style, size, condition issues and/or type of sale.

In rebuttal at the hearing, Chad Coady testified that many of the appellant's comparable sales are in decline, for example comparable #7 suffers from mine subsidence.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located in Taylorville and from 1 block to 1.25 miles from the subject property. The comparables have sites ranging in size from 7,100 to 10,650 square feet of land area that are improved with 1-story dwellings of vinyl siding exterior ranging in size from 728 to 1,050 square feet of living area. Two comparables have basements and two comparables have crawl space foundations. Each comparable has central air conditioning. Two comparables each have a garage or carport with either 200 or 484 square feet of building area. Two comparables also have enclosed porches. The comparables sold from April 2022 to January 2023 for prices ranging from $49,000 to $63,900 or from $52.29 to $82.42 per square feet of living area, including land.

Chad Coady testified that the county's comparables are more similar to the subject and comparable #2 is the best comparable because it is roughly the same age. The board of review argued the subject property has been repaired and/or remodeled since the appraisal and the subject's current market value reflects the value similar properties in the area.

The board of review also asked the Property Tax Appeal Board to consider the same testimony from Ron McKavetz in the appellant's prior case 23-04076 in regards to market value conditions. Mr. McKavetz testified he is a real estate agent that has been involved in real estate for the past 28 years and own 20 rental properties. Mr. 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.

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 submitted MLS sheets on properties similar in size and age to the subject where the appellant was either the listing agent or selling agent.

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

In written rebuttal, the appellant submitted a five-page letter. First the appellant argued replacing items such as shingles with the same material does not constitute an increase in value. Second, the appellant further stated all her comparables were pulled from the Multiple Listing Service and provided descriptions of comparables #1, #5, #6, #8 #9, #11, #13, and #14. The appellant also critiqued the board of review comparables noting these comparables are superior to the subject in terms of features and condition.

Comparable #1 has a larger lot, newer age and a 2-car garage.

Comparable #2 has updated paint, flooring, kitchen subway tile backsplash, and stainless steel appliances. MLS states "This 2 bedroom, 1 bath bungalow features all new electrical and has been repainted inside. Open front porch, Side entry, Furnace and C/A updated in 2016.

Appliances remain including washer and dryer. Fence back yard. Utilities average $100/month. 1 Yr. Home Warranty For new owners."

Comparable #3 agent's remarks from the MLS, "50 Year Metal Roof and siding replaced in January 2022! Cozy home in a nice neighborhood. 2-bedroom. 1 bath. Laundry on main floor. Large kitchen. Carport at end of Drive. Nice Utility shed with workbench. ½ Basement with Updated 100 amp breaker box and High efficiency furnace. Nice clean move in ready Home."

Comp #4 public remarks given to describe this property are as follows: "Don't miss this cute, recently updated 2 bed/1 bath bungalow! Enjoy time spent on the enclosed front porch surrounded by windows. The hardwood floors have been refinished and new luxury vinyl plank installed in the dining room & kitchen. Newer AC and water heater. Newer roof & siding. Large lot for outdoor activities & a large basement for all your storage needs. Come see it today!!"

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

The record contains information on the recent sale of the subject, an appraisal and 14 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 effective date of the appraisal was March 5, 2021, which is also approximately 21 months 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 through #10, #12, #13, and #14 as well as board of review comparables #1 and #3 due to significant differences from the subject in dwelling size, foundation type, and/or sold in 2021 which is less proximate in time to the 2021 assessment date 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 sale #11 along with board of review comparables #2 and #4 which sold more proximate in time to the assessment date at issue and overall are more similar to the subject in age, dwelling size and some features. However, two comparables lack a garage and one comparable has a smaller 144 square foot carport when compared to the subject's 260 square foot garage, suggesting upward adjustments are necessary to make them more equivalent to the subject. Conversely, downward adjustments would have to be considered to board of review comparables #2 and #4 for superior condition differences due to recent updates the subject lacks. Nevertheless, these comparables sold from April 2022 to January 2023 for prices ranging from $26,000 to $63,900 or $26.21 to $70.07 per square foot of living area, including land. The subject's assessment reflects an estimated market value of $43,140 or $43.14 per square foot of living area, including land, which falls within the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds that subject’s estimated market value as reflected by the assessment is supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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:

C E R T I F I C A T I O N

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

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