



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

APPELLANT: Kayla Shoemaker  
DOCKET NO.: 23-04078.001-R-1  
PARCEL NO.: 03-08-30-400-007-00

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:** \$10,845  
**IMPR.:** \$65,813  
**TOTAL:** \$76,658

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.

As a preliminary matter, there was a discrepancy as to the size of the subject property. The subject's original house contained 1,620 square feet and in 2017 a 600 square foot addition with a slab foundation was completed. The appellant argued 300 square feet (10' x 30') of the addition has a concrete floor and no heat and should not be included in the living area. However, the appellant did not provide any interior pictures of the addition. The record contains only exterior pictures of the subject property. Based on this record, the Board finds the disputed area will be included in the total living area.

The subject property consists of a 1-story dwelling of frame exterior construction with 2,220 square feet of living area. The dwelling was originally constructed in 1920 with an addition completed in 2017. Features of the home include one bathroom, central air conditioning, a 528 square foot garage, 1,120 square foot pole barn, and a 1,350 square foot pole barn. The property has a site that contains 1.93 acres and is located in Taylorville, Buckhart Township, Christian County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales located next door to approximately 3 miles from the subject.<sup>1</sup> The comparables have sites ranging in size from approximately 1.98 to 15 acres that are improved with 1-story or 2-story dwellings of frame exterior construction ranging in size from 1,008 to 2,624 square feet of living area. The dwellings range in age from 27 to 100 years old. Five homes have basements. Each home has central air conditioning and 1 to 2.5 baths. Comparable #3 has geothermal. Two comparables each have either one or four fireplaces. Seven comparables have garages ranging in size from 280 to 1,064 square feet of building area. Comparables #1 and #9 both have two frame sheds. Comparable #2 has a 720 square foot pole barn. Comparable #3 also has a 1,008 square foot detached garage and a 1,200 square foot pole barn. Comparable #4 has an additional 2,304 square foot detached garage. Comparable #5 has two pole barns with 1,500 and 864 square feet of building area. Comparable #6 has a shed and an additional 352 square foot detached garage. Comparable #8 also has an 816 square foot detached garage. The comparables sold from May 2014 to September 2023 for prices ranging from \$99,317 to \$239,900 or from \$70.51 to \$151.14 per square foot of living area, including land.

The appellant also disclosed in Section VI- Recent Construction that an addition was completed in April 2017 with a total cost of \$18,000. The appellant also marked the owner was the general contractor and that non-compensated labor was not performed.

The appellant submitted a 10-page letter arguing the county has unjustly increased the assessment of the subject property based on the improvements made to the subject property since the purchase in 2015. The appellant also disclosed assessments of other homes in the area in comparison to the subject.

The appellant further testified that before the addition their dogs lived in their laundry room and they had a newborn baby and realized that barking dogs and a baby do not mix well. Therefore, they constructed a 20' x 30' addition to the end of the house in 2017. A 10' x 30' area was a closet with no HVAC system and one 10' x 30' section was a space for their dogs which has a heating and cooling wall system similar to a heat pump system.

Under cross examination, the appellant testified that a permit was not filed for the addition in 2017, nor was she aware that a permit needed to be filed. Upon further questioning, the appellant

---

<sup>1</sup> The Board finds appellant's comparable #7 will not be further considered in this analysis as sales data was not provided for this property. Furthermore, evidence in the record disclosed this was a sale of land only and a new home was built on the property.

testified that she did not accept the county's offer to have the subject property appraised for the hearing because she wanted to be treated fairly like everyone else.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$76,658. The subject's assessment reflects a market value of \$230,343 or \$103.76 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 four-page rebuttal critiquing the appellant's comparables noting most are not comparable for various reasons such as differences in size, condition and/or type of sale and a timeline of the assessment for the subject property since the purchase in the 2015 tax year to the 2023 tax year. The board of review contends the appellant did not file any permits for the subject property since the purchase. The board of review also noted the addition was not included the 2022 assessment of the subject property. In the 2023 assessment year, board of review indicated that the county had a new aerial flight with "Change finder" that locates square footage increases or decreases. The subject was flagged with a 660 square foot addition which increased the assessment to \$88,338 and the board of review lowered the assessment to \$76,658 at the hearing.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from .3 of a mile to 10 miles from the subject. Comparables #3 and #4 are the same sales as appellant's comparables #3 and #4, respectively. The comparables have sites ranging in size from approximately 1.98 to 5.3 acres that are improved with 1-story dwellings of frame exterior construction ranging in size from 1,248 to 1,940 square feet of living area. The dwellings range in age from 27 to 89 years old. Three homes have basements. Each home has central air conditioning and a carport or garage ranging in size from 484 to 832 square feet of building area. Comparable #1 has a 1,440 square foot pole barn. Comparable #3 also has a 1,008 square foot detached garage and a 1,200 square foot pole barn. Comparable #4 has an additional 2,304 square foot detached garage. The comparables sold from October 2021 to May 2022 for prices ranging from \$180,000 to \$239,900 or from \$98.04 to \$152.16 per square foot of living area, including land.

In written rebuttal the appellant submitted a seven-page letter that noted the board of review miscalculated the subject's living area and subject's 600 square foot addition does not justify the increase in value of the subject property. The appellant also critiqued some of the board of review comparables. The appellant noted board of review comparable #3 which was also submitted by the appellant has superior amenities. This property contains 5 acres, a private bedroom with en suite, cathedral ceiling, geothermal heating, 2.5 baths, amish oak cabinets, 2.5-car garage, heated and cooled detached garage and a 30' x 40' shed. Comparable #4 which was also submitted by the appellant has a basement unlike the subject and a larger detached garage than the subject.

### **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 ten comparable sales for the Board's consideration, two of which were common to both parties. The Board gives less weight to appellant's comparable #1 which has a significantly larger site size in comparison to the subject's size site. The Board also gives less weight to appellant's comparable sales #2, #5, #6, #8 and #9 as well as board of review comparable #1 due to differences in dwelling size when compared to the subject. In addition, appellant's comparables #5 and #6 sold over 8 years prior to the January 1, 2023, assessment date and not reflective of market value as of the assessment date at issue. Appellant's comparable #8 is a dissimilar 2-story dwelling when compared to the subject's 1-story design. The Board gives less weight to board of review comparable #2 which is located 10 miles away from the subject and less proximate to the subject than the other comparables in the record.

The Board finds the best evidence of market value to be the parties' two common comparables which having varying degrees of similarity to the subject in location, site size, age, dwelling size and features. The Board finds adjustments would have to be considered to these comparables for differences in site size, dwelling size, age, geothermal, bathroom count and basement foundation when compared to the subject. These most similar comparables sold for prices of \$180,000 and \$239,900 or \$98.03 and \$133.87 per square foot of living area, including land. The subject's assessment reflects a market value of \$230,343 or \$103.76 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this record and after considering adjustments to the best comparables for differences when compared to the subject the Board finds 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: \_\_\_\_\_

August 19, 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