



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

APPELLANT: Tracey Fentem
DOCKET NO.: 23-04275.001-R-1
PARCEL NO.: 18-32-100-020

The parties of record before the Property Tax Appeal Board are Tracey Fentem, the appellant, and the Vermilion 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 **Vermilion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,772
IMPR.: \$38,857
TOTAL: \$43,629

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Vermilion 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 an owner-occupied one-story single-family dwelling of frame and brick exterior construction with approximately 1,455 square feet of living area.¹ The dwelling was constructed in 1955. Features include a crawl-space foundation, 2 full bathrooms, central air conditioning, and an attached one-car garage containing 390 square feet of building area. Additional features include a carport and a patio. The property has an 8,712 square foot site and is located in Danville, Newell Township, Vermilion County.

The appellant contends overvaluation as the basis of this appeal, seeking reductions in both the land and improvement assessments, based upon five suggested comparable sales. In addition, in a cover letter, appellant reports at the local board of review hearing, the parties agreed that the

¹ Descriptive information for the subject has been drawn in part from the property record card submitted by the board of review and which was not refuted by the appellant in any rebuttal filing.

subject's assessment would reflect the August 2022 purchase price of \$131,000.² Although the appellant's cover letter refers to the purchase price as \$131,000, in Sections III and V of the appeal petition, the appellant reported the sale price was \$130,900.

The appellant further outlined issues related to events occurring after the local board of review hearing and at the time that she obtained a copy of the Final Decision for tax year 2023 as issued by the board of review. The appellant also referred to the "doubling" of the real estate taxes.

The appellant's documentation includes data outlining the historical assessments of the subject property from 2015 to 2021 setting forth total assessments of ranging from \$28,266 to \$29,375, in this time period. Also, as part of the submissions, the appellant provided a copy of the October 12, 2023 assessment change notice, raising the property's assessment from \$29,757 to \$40,949 to reflect a market value of \$136,179. On January 12, 2024, the appellant was issued an assessment change notice from the Vermilion County Board of Review raising the subject's assessment to \$44,856 and noting the owner had ten days to file for a hearing with the board of review. Subsequent to that hearing with the board of review, a Final Decision with board of review action, dated February 27, 2024, was issued setting forth a reduced total assessment of \$43,667. This latter decision advised that the owner/taxpayer had 30 days to appeal the assessment to the Property Tax Appeal Board.

In support of the overvaluation argument before the Property Tax Appeal Board, the appellant completed Section V of the Residential Appeal grid analysis with information on five comparable sales located within .31 of a mile from the subject property along with reporting that the subject property last sold in August 2022 for a price of \$130,900. The comparable parcels range in size from 6,534 to 9,583 square feet of land area which are each improved with either a 1-story or a 1.5-story dwelling of brick, vinyl siding, brick and stone, or multiple types of exterior construction. The homes were built between 1905 and 1960 and range in size from 1,408 to 1,588 square feet of living area. Three homes have crawl-space foundations and two comparables each have a basement with finished area. Features include either 1½ or 2 bathrooms, and central air conditioning. Three homes each have a fireplace and four comparables have garages. The comparables sold between November 2022 and September 2023 for prices ranging from \$71,000 to \$119,000 or from \$50.43 to \$81.51 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced total assessment of \$29,757, which reflects a market value of \$89,280 or \$61.57 per square foot of living area, including land, at the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,667. The subject's assessment reflects a market value of \$131,014 or \$90.35 per square foot of living area, land included, when using the statutory level of assessment 33.33%.³

² By law in Illinois, property assessments are to reflect 33 1/3% of fair cash value or market value. 35 ILCS 200/9-145(a)). Mathematically, the subject's total assessment of 43,667 x 33.33% = 131,014.

³ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec.

In response to the appeal, the board of review submitted a memorandum noting that the initial assessment determination for tax year 2023 was reduced to approximately reflect a fair market value of \$131,000, which was lower than the original estimated market value reflected by the assessment of \$134,568 as the assessing officials removed the equalization factor of 1.0954 from the subject's assessment.

In closing, the board of review contends that the final assessment reflects the appellant's purchase price of \$130,900 in calendar year 2022 as shown in the Warranty Deed. As additional evidence, the board of review asserts proof of the purchase price was provided. The only documentation referencing the purchase price is found in the property record card and the "Parcel Information Report." Based on the foregoing argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board has no jurisdiction with regard to the tax rate or the amount of a tax bill. (86 Ill.Admin.Code §1910.10(f). Thus, to the extent the appellant is dissatisfied with the tax bill, the Board has no jurisdiction to alter such tax bill.

Additionally, the appellant's complaints regarding the appeal process before and involving the Vermilion County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are *de novo* "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review" (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

Furthermore, the appellant's argument concerning the increase in the subject's assessment from 2015 to 2023 has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next, or even over a nearly ten-year time period, does not of itself establish the assessment is incorrect. Moreover, the Board recognizes that tax year 2023 was the start of the new general assessment cycle in Vermilion County wherein assessing officials are required to revalue properties. Thus, this decision will address whether the appellant has been able to demonstrate the assessment at issue was incorrect based upon relevant, credible and probative market data, such as the subject's recent purchase price. In addition, the Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments annually, if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts

1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

depending on prevailing market conditions and prior year's assessments. Therefore, the Board gives this aspect of the appellant's argument no weight.

Lastly, the Board has given no consideration to the appellant's arguments regarding "average" sales prices of properties in the vicinity of the subject as displayed in documentation printed from the internet from sites such as Trulia Price Trends, Zillow and/or Realtor.com. With such printouts, there is no indication as to the "effective date" of such data. Second, there is no definition of market value being used in any analysis area sales. Third, there is no information concerning the credentials or qualifications of the person(s) providing market value or "average" sales prices. Fourth, there is no data, such as a description of the comparable sales and the sale dates, that were used to establish the value data presented. Without this information the Property Tax Appeal Board cannot determine the reliability and/or validity of any such market value information.

Instead, as set forth in the instructions on the Residential Appeal petition, comparable sales evidence requires presentation of "recent sales of property comparable to the subject property." The Board gives no weight or consideration to "averages" and/or trends in the market as such information can be widely divergent and may or may not concern properties similar in lot size, age, dwelling size, story height, foundation type and other features when compared to the subject property.

For this appeal, 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.

The appellant provided evidence of five suggested comparable sales with varying degrees of similarity to the subject and also reported, as did the board of review, that the subject property was purchased in August 2022 for \$130,900. Except for appellant's comparable sales #1 and #5, the suggested comparable properties are significantly older than the subject dwelling built in 1955. Comparables #3 and #4 each have a basement with finished area, which is not a feature of the subject dwelling and would be given reduced weight as well. Given case law and the evidence of the recent purchase price of the subject property set forth by both parties, the Board has given reduced weight to the comparable sales presented by the appellant and has given most weight to the purchase price.

The record evidence disclosed that the subject sold for a price of \$130,900. The board of review's responsive evidence reiterated the purchase price and did not contest the arm's length nature of the sale transaction. Furthermore, the board of review contends that it already reduced the subject's 2023 assessment to reflect the sale price along with removal of the Newell Township equalization factor of 1.0954%.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a

compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945). Based on the foregoing, the Board finds the August 2022 sale price of the subject property is the best evidence in the record of the subject's market value.

Based on the foregoing analysis, the Property Tax Appeal Board finds the subject property had a market value of \$130,900 on January 1, 2023. The subject's assessment reflects an estimated market value of \$131,014, including land, when using the statutory level of assessment, which is slightly higher than its August 2022 purchase price. Therefore, a reduction is warranted. Since the fair market value of the subject has been established, the Board finds the statutory level of assessment shall apply (see Footnote 3).

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: _____

November 19, 2024



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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