



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

APPELLANT: Steve and Carol Hutchison
DOCKET NO.: 23-04877.001-R-1
PARCEL NO.: 0800010004

The parties of record before the Property Tax Appeal Board are Steve and Carol Hutchison, the appellants; and the Macoupin 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 **Macoupin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,488
IMPR.: \$102,057
TOTAL: \$110,545

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Macoupin 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 1-story dwelling of vinyl siding and brick exterior construction with 2,900 square feet of living area. The dwelling is approximately 7 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 4-car garage. The property has a 6 acre site and is located in Virden, Virden Township, Macoupin County.

The appellants contend overvaluation as the basis of the appeal.¹ In support of this argument the appellants submitted information on five comparable sales located in Virden, Auburn, and Girard and from 0.5 of a mile to 10 miles from the subject. Four comparables are located in Sangamon County. The parcels range in size from 1 to 10 acres of land area and are improved with 1-story

¹ The appellants indicated both comparables sales and recent appraisal as bases for the appeal but did not submit a full appraisal of the subject property, with only a few selected pages from an appraisal submitted. Thus, the Board will consider only the comparable sales presented by the appellants.

homes of vinyl siding or vinyl siding and brick exterior construction ranging in size from 2,004 to 3,093 square feet of living area.² The dwellings range in age from 10 to 28 years old. Four homes each have a basement with finished area. Each home has central air conditioning and from a 2-car to a 4-car garage. Four homes each have one or two fireplaces. The comparables sold from September 2020 to June 2023 for prices ranging from \$335,000 to \$506,000 or from \$123.75 to \$174.60 per square foot of living area, including land.³

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,545. The subject's assessment reflects a market value of \$331,668 or \$114.37 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.⁴

In support of its contention of the correct assessment the board of review submitted information on five comparable sales, which are the same comparable sales presented by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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.Adm.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.Adm.Code §1910.65(c). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of five comparable sales, which are common to both parties, for the Board's consideration. Four of the five common comparables are reported to be located in Sangamon County, which is a different taxing district than Macoupin County where the subject is located, although comparable #3 is reported to be located 0.5 of a mile from the subject. Thus, the Board gives less weight to these comparables that are located in a different taxing district than the subject.

The Board finds the best evidence of market value to be comparables #5, which sold proximate in time to the assessment date, is located in the same county as the subject, and is similar to the subject in site size and some features. However, this comparable is a smaller and older home than the subject and lacks a basement that is a feature of the subject, suggesting upward adjustments to this comparable would be needed to make it more equivalent to the subject. This

² The parties differ regarding the dwelling sizes of the comparables, which are common to both parties. The board of review asserted the appellants included finished basement area in the dwelling sizes and presented a Zillow printout for common comparable #1 indicating it has a dwelling size of 2,707 square feet of living area, whereas the appellants reported a dwelling size of 2,947 square feet of living area (2,707 + 240 square feet of finished basement area). The Board finds the best evidence of dwelling sizes is found in the board of review's evidence.

³ Based on the dwelling sizes presented by the board of review.

⁴ Section 1910.50(c)(1) of the Board's procedural rules 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. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

property sold for a price of \$349,900 or \$174.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$331,668 or \$114.37 per square foot of living area, including land, which is below the best comparable sale in this record. Based on this evidence and after considering appropriate adjustments to the best comparable for differences from the subject, such as its smaller and older home than the subject and its lack of a basement compared to the subject's basement with finished area, 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: _____

January 21, 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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