



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

APPELLANT: William R. Kook
DOCKET NO.: 23-04920.001-R-1
PARCEL NO.: 11-25-21-106-007-00

The parties of record before the Property Tax Appeal Board are William R. Kook, 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: \$4,864
IMPR.: \$20,140
TOTAL: \$25,004

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, William R. Kook, along with his spouse, Barbara Kook 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 one-story dwelling of vinyl siding exterior construction with 1,648 square feet of living area. The dwelling was constructed in 1900 and is situated on a 25,600 square foot site. Features of the home include an unfinished basement, central air conditioning, a fireplace, and two detached garages with a combined 1,040 square feet of building area. The property is located Pana, Pana Township, Christian County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal concerning both the land and improvements. In support of this argument, the appellant submitted information on three equity comparables located from across the street to thirteen blocks from the subject. The comparables consist of one-story dwellings of cedar or vinyl siding exterior construction. The houses were built approximately 85 to 130 years ago and range in size from 1,560 to 2,019 square feet of living area. The dwellings are situated on sites ranging in size from 12,000 to 17,500 square feet of land area. The comparables have unfinished basements; two comparables have central air-conditioning; one comparable has a fireplace; and each comparable has a garage ranging in size from 336 to 841 square feet of building area. The comparables have improvement assessments ranging from \$12,987 to \$23,707 or from \$7.81 to \$11.74 per square foot of living area and land assessments ranging from \$3,497 to \$3,550 or from \$.20 to \$.29 per square foot of land area.

The Kooks testified about the differences in assessment increases on a percentage basis between the subject and the three comparables that were submitted. The Kooks further testified that the city of Pana is in a state of decline. The neighborhood has changed drastically since they purchased the property in 1998. Many of the houses near the subject are unkempt and/or deteriorating rental properties. These deteriorating properties affect the value of the subject property. The appellants testified that Pana is in such poor condition that the State of Illinois has declared the city an "Opportunity Zone". This designation is based on criteria such as property values, poverty rate, unemployment rate, population, and crime.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$17,335 or \$10.52 per square foot of living area and a reduction in the subject's land assessment to \$3,840 or \$.15 per square foot of land area

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,600. The subject property has an improvement assessment of \$20,140 or \$12.22 per square foot of living area and a land assessment of \$6,460 or \$.25 per square foot of land area.

In response to the appeal, the board of review argued that the subject property is a better quality of construction than the appellant's comparables and noted differences between the subject and the appellant's comparables. The board of review stated that the appellant notified the board of review of basement/foundation issues, however, the appellant did not provide any evidence in the form of pictures or contractor repair or damage estimates.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located from 3 blocks to 1 mile from the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction. The dwellings were built approximately 113 or 123 years ago and contain from 1,144 to 1,952 square feet of living area. The dwellings are situated on sites ranging in size from 6,270 to 12,000 square feet of land area. The comparables have unfinished basements, central air conditioning and garages ranging in size from 273 to 576 square feet of building area. The comparables have improvement assessments ranging from \$25,004 to \$31,860 or from \$16.95 to \$23.31 per square foot of living area and land assessments ranging from \$1,660 to \$3,137 or from \$.25 to \$.39 per square foot of land

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

In a brief submitted in rebuttal, the appellant argued that his comparables are better than those submitted by the board of review as the board of review comparables are located in more desirable neighborhoods and have concrete block foundations while the subject has an inferior soft brick foundation which is crumbling.

When questioned by the Administrative Law Judge, Chad Coady stated that subject neighborhood is similar to other neighborhoods throughout Pana as there are good houses and subpar houses scattered throughout these neighborhoods where one house may have sold for half the sale price of the house next door in the same year.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's land assessment is warranted.

As initial matter, the appellant argued the subject's assessment was inequitable because of the percentage increase in its assessment when compared to other properties. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with the salient characteristics of the properties must be compared and analyzed to determine whether uniformity of assessments exists. 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 and percentage rates depending on prevailing market conditions and prior year's assessments.

As to the appellant's land assessment, the parties presented seven suggested assessment comparables for the Board's consideration, all of which have smaller sites than the subject. Nevertheless, the Board gave less weight to appellant's comparable #2 and to the board of review comparables which are less similar to the subject in size than the other comparables in the record.

The Board finds the best evidence of land equity to be appellant's comparables #1 and #3 which are most similar to the subject in size. These comparables have land assessments of \$3,497 and \$3,550 or \$.20 to \$.23 per square foot of land area. The subject has a land assessment of \$6,460

or \$.25 per square foot of land area, which is greater than the most similar land assessment comparables in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's land assessment is justified.

As to the improvement assessment, the parties presented seven suggested comparables for the Board's consideration. The Board gave less weight to appellant's comparable #2 which lacks central air conditioning when compared to the subject. The Board gave less weight to appellant's comparable #3 as well as board of review comparables #1, #3 and #4 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of improvement assessment equity to be appellant's comparable #1 and board of review comparable #2 which are most similar to the subject in dwelling size. These comparables have varying degrees of similarity to the subject in location, age, and features. These comparables had improvement assessments of \$17,767 and \$31,860 or \$11.39 and \$20.47 per square foot of living area, respectively. The subject's improvement assessment of \$20,140 or \$12.22 per square foot of living area is bracketed by the most similar assessment comparables contained in the record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds no further reduction in the subject's improvement 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: _____

May 20, 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

William R. Kook
115 S. Sherman St.
Pana, IL 62557

COUNTY

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