



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Curtis & Deborah Horn
DOCKET NO.: 23-04976.001-R-1
PARCEL NO.: 1001-31-08-202-002

The parties of record before the Property Tax Appeal Board are Curtis and Deborah Horn, the appellants, and the Shelby 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 **Shelby** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,924
IMPR.: \$23,808
TOTAL: \$28,732

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Shelby 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 is improved with a one-story dwelling of vinyl siding and frame construction containing 1,242 square feet of living area. The dwelling was constructed in 1925 and is approximately 98 years old. Features of the property include an unfinished basement, central air conditioning, two bathrooms, and a one-car detached garage with 336 square feet of building area.¹ The property has an 8,015 square foot site located in Moweaqua, Moweaqua Township, Shelby County.

The appellants contend assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of these arguments the appellants submitted information on nine comparables improved with one-story or two-story dwellings of vinyl siding and frame, aluminum and frame, or stone and frame exterior construction that range in size 1,076 to 2,416

¹ Some of the descriptive information was obtained from a copy of the subject property's parcel data sheet submitted by the board of review.

square feet of living area. The homes range in age from approximately 43 to 149 years old. Three comparables have a partial basement and six comparables have a crawl space foundation. Seven comparables have central air conditioning, three comparables each have one fireplace, and seven comparables have a 1-car or a 2-car attached or detached garage. The comparables also have from 1 to 2½ bathrooms. The comparables have sites ranging in size from 7,536 to 16,117 square feet of land area. These properties are located in Moweaqua from across the alley/street to 8 blocks from the subject property. The comparables have improvement assessments ranging from \$5,345 to \$32,400 or from \$4.97 to \$22.86 per square foot of living area. These same comparables sold from June 2021 to August 2023 for prices ranging from \$61,900 to \$183,000 or from \$43.89 to \$75.75 per square foot of living area, land included. The appellants also indicated in their grid analysis that the subject property was purchased in May 2022 for a price of \$89,000. Based on this evidence the appellants requested the subject's improvement assessment be reduced to \$16,089 or \$12.95 per square foot of living area and the total assessment be reduced to \$21,013, reflecting a market value of \$63,045 or \$50.76 per square foot of living area, including land, using the statutory level of assessment.

The board of review submitted its "Board of Review Notes on Appeal" and a copy of the subject's parcel data sheet. Based on the copy of the "Shelby County Notice of Final Decision on Assessed Value by Board of Review" submitted by the appellants and the subject's parcel data sheet submitted by the board of review, the subject property has a total assessment of \$28,732 and an improvement assessment of \$23,808 or \$19.17 per square foot of living area. The subject's total assessment reflects a market value of \$86,205 or \$69.41 per square foot of living area, including land, using the statutory level of assessment of 33 1/3%.²

The board of review submission included a copy of a PTAX-203 Illinois Real Estate Transfer Declaration disclosing the subject property was purchased in May 2022 for a price of \$89,000. The transfer declaration indicated the property had not been advertised for sale and the sale was between related individuals. The board of review also submitted a written statement explaining that an equalization factor of 1.0978 was applied to all residential properties in Shelby County and the subject had a final assessment after equalization of: Land \$4,924, Improvement \$23,808, Total \$28,732.

Conclusion of Law

The appellants contend in part 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 appellants did not

² Property Tax Appeal Board procedural rule section 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Illinois Department of Revenue (IDOR) will be considered. 86 Ill.Admin.Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the IDOR has not published figures for tax year 2023.

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

The only comparables in this record were submitted by the appellants. Of the nine equity comparables submitted by the appellants, the Board gives less weight to appellants' comparables #2, #6 and #7 due to differences from the subject dwelling in style, each being improved with a two-story dwelling. The Board finds the best evidence of assessment equity to be appellants' comparables #1, #3, #4, #5, #8 and #9 as each of these properties is improved with a one-story dwelling, similar to the subject in style. Appellants' comparables #3, #5, #8 and #9 have crawl space foundations, inferior to the subject's basement, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject for this feature. Appellants' comparables #3 and #9 lack central air conditioning, a feature of the subject property, suggesting each comparable would require an upward adjustment to make them more equivalent to the subject for this amenity. Appellants' comparables #1 and #8 lack a garage, a feature of the subject property, indicating these two comparables would require an upward adjustment to make them more equivalent to the subject for this feature. Appellants' comparables #3 and #9 have one less bathroom than the subject suggesting these two comparables would require an upward adjustment to make them more equivalent to the subject for this characteristic. Conversely, appellants' comparable #5 and #9 have a larger garage than the subject, and appellants' comparable #8 has a fireplace, a feature the subject does not have, indicating each of these comparables would require a downward adjustment to make them more equivalent to the subject property for these amenities. These six comparables have improvement assessments that range from \$5,347 to \$24,968 or from \$4.97 to \$22.86 per square foot of living area. The subject's improvement assessment of \$23,808 or \$19.17 per square foot of living area falls within the range established by the best comparables in this record and is well supported after considering the adjustments to the comparables to make them more equivalent to the subject property. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

Alternatively, 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.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 appellants did not meet this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The appellants evidence included nine comparable sales. The Board gives less weight to appellants' comparables #2, #6 and #7 due to differences from the subject dwelling in style, each being improved with a two-story dwelling whereas the subject property is improved with a one-story dwelling. The Board gives less weight to appellants' comparables #5 and #8 as these properties sold in July and June 2021, respectively, not as proximate in time to the assessment date as the best sales in this record. The Board gives most weight to appellants' comparables #1, #3, #4 and #9. Appellant's comparable #1 would require an upward adjustment due to the lack of a garage. Appellants' comparable #3 would require upward adjustments due to its smaller dwelling size relative to the subject, crawl space foundation, lack of central air conditioning, and

having one less bathroom than the subject. Appellants' comparable #4 would require an upward adjustment due to the property's smaller dwelling relative to the subject property. Appellants' comparable #9 would require an upward adjustment due to its crawl space foundation, lack of central air conditioning, and having one less bathroom than the subject property. Conversely, appellants' comparable #9 would require a downward adjustment for having a larger garage than the subject. These four comparables sold from February 2022 to May 2023 for prices ranging from \$61,900 to \$86,000 or from \$57.53 to \$71.07 per square foot of living area, including land. The subject's assessment reflects a market value of \$86,205 or \$69.41 per square foot of living area, including land, which is slightly above the overall total price range but is within the range on a per square foot of living area basis established by the best sales in the record. The Board finds the subject's assessment is well supported by these sales after considering the suggested adjustments to make these comparables more equivalent to the subject property. Additionally, the record also disclosed the subject property was purchased in May 2022 for a price of \$89,000 or \$71.66 per square foot of living area, including land, which is greater than the market value reflected by the subject's assessment. Although the purchase of the subject property lacks the traditional elements of an arms' length transaction as the property was not advertised for sale and the parties to the transaction were related, as disclosed on the copy of the PTAX-203 Illinois Real Estate Transfer Declaration association with the subject's purchase submitted by the board of review, the purchase price supports the conclusion the subject property is not overvalue for assessment purposes. Based on this evidence the Board finds the subject's total assessment is reflective of the property's fair cash value and reduction in the subject's assessment is not justified on this basis.

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: _____

December 17, 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

AGENCY

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