



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

APPELLANT: Robert Folen
DOCKET NO.: 23-05041.001-R-1
PARCEL NO.: 08-08-07-101-007

The parties of record before the Property Tax Appeal Board are Robert Folen, the appellant; and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,540
IMPR.: \$92,050
TOTAL: \$100,590

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clinton 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 1.5-story dwelling of brick and vinyl siding exterior construction with 2,700 square feet of living area. The dwelling was constructed in 2004. Features of the home include a basement, central air conditioning, a fireplace, a 696 square foot garage, and an inground swimming pool. The property has a 12,196 square foot site and is located in Carlyle, Carlyle Township, Clinton County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located a few houses away and within the same assessment neighborhood code as the subject. The parcels range in size from 12,000 to 34,412 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 2,089 to 2,973 square feet of living area. The dwellings were built from 1997 to 2002. Each home has a basement, two of which have finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 525 to 851 square feet of

building area. The comparables sold from October 2019 to March 2022 for prices ranging from \$260,000 to \$315,000 or from \$102.28 to \$138.82 per square foot of living area, including land.

The appellant submitted a brief contending that comparable #1 is superior to the subject in its exterior construction, finished basement area, and updated kitchen; comparable #2 is superior to the subject in site size, exterior construction, and finished basement area; and comparable #3 is superior to the subject in exterior construction. The appellant further asserted comparable #3 previously sold for \$195,000 and was completely remodeled before selling again in September 2020 for a price of \$260,000.¹ Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$100,590. The subject's assessment reflects a market value of \$301,800 or \$111.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on six comparable sales³ located from across the street or one mile from the subject, four of which are within the same assessment neighborhood code as the subject. Comparables #1, #2, and #3 are the same properties as the appellant's comparables #1, #2, and #3, respectively, described above. Comparables #4, #5, and #6 have sites ranging in size from 12,000 to 18,230 square feet of land area and are improved with 1-story or 1.5-story homes of brick or brick and vinyl siding exterior construction ranging in size from 2,375 to 3,064 square feet of living area. The dwellings were built from 1973 to 2004. Each home has a basement with finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 576 to 775 square feet of building area. These comparables sold from April 2020 to January 2023 for prices ranging from \$290,000 to \$400,000 or from \$117.41 to \$130.55 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is assessed lower than the appellant's comparables and the subject's assessment is within the range of the board of review's comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued overvaluation not assessment equity is the basis of the appeal. The appellant contended the board of review's comparables #4, #5, and #6 differ from the subject in dwelling size, exterior construction, location in a different subdivision that backs to private woods, and/or updated interior. The appellant presented listing information for the common comparable #1 describing a waterfront home overlooking a lake and golf course with an

¹ The Board notes the appellant reported this property sold in January 2021 in the grid analysis which conflicts with the brief.

² 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.

³ The board of review presented seven comparables but reported sales data for only six comparables. Therefore, the Board will not further analyze comparable #4 in the grid analysis for which no sales data was provided.

updated kitchen. The appellant also presented photographs of a truck stop described as location at the end of the subject's subdivision. The appellant argued the subject and properties in its subdivision suffers from this negative locational factor unlike the comparables presented by the board of review that are located one mile away and back to private woods.

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

The record contains a total of six comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparables #5 and #6 which are located one mile from the subject and in a different assessment neighborhood code than the subject. The Board gives less weight to the appellant's comparable #2/board of review's comparable #2, which sold in 2019, which is less proximate in time to the January 1, 2023 assessment date at issue in this appeal than the other sales in this record.

The Board finds the best evidence of market value to be the appellant's comparable #1/board of review's comparable #1, the appellant's comparable #3/board of review's comparable #3, and the board of review's comparable #4, which each sold more proximate in time to the assessment date and are more similar to the subject in location, age, and some features. These comparables have varying degrees of similarity to the subject in design and dwelling size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, each of these comparables lacks an inground swimming pool that is a feature of the subject, suggesting upward adjustments to these comparables for this feature would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$260,000 to \$400,000 or from \$102.28 to \$138.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$301,800 or \$111.78 per square foot of living area, including land, which is within the range established by the best comparable sales in this record despite the fact that the subject features an inground swimming pool which is not an amenity of the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, including inground swimming pool amenity, 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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