



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

APPELLANT: Patricia Fourez
DOCKET NO.: 23-05328.001-R-1
PARCEL NO.: 21-13-103-001

The parties of record before the Property Tax Appeal Board are Patricia Fourez, 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: \$5,761
IMPR.: \$32,739
TOTAL: \$38,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board of Review pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 frame exterior construction with 1,240 square feet of living area. The dwelling is approximately 59 years old and features 1.5 bathrooms and a 463 square foot garage. The property has a 16,000 square foot, or 0.36 of an acre, site and is located in Oakwood, Oakwood Township, Vermilion 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 from 1 to 9 blocks from the subject. The parcels range in size from 2,158 square feet to 0.47 of an acre of land area and are improved with 1-story or 2-story homes ranging in size from 1,352 to 2,158 square feet of living area. The dwellings are 55 or 100 years old. One comparable has a basement, one comparable has a fireplace, and two comparables have central air conditioning. Each comparable has one or two bathrooms and from a 1-car to a 3-car garage. The comparables sold from July to October

2022 for prices ranging from \$95,000 to \$150,000 or from \$44.02 to \$110.95 per square foot of living area, including land.

The appellant disclosed in the appeal petition that the subject property has a total assessment of \$43,958, which would reflect a market value of \$131,887 or \$106.36 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The appellant also submitted photographs of the subject and documents submitted to the Board for the prior tax year appeal, indicating the first year of the general assessment cycle for the subject was 2019.¹ The appellant submitted a copy of the final administrative decision of the Board for the 2022 tax year filed as Docket No. 22-03053.001-R-1 in which the Board issued a decision reducing the subject's assessment to \$33,997 based on the evidence presented by the parties. The appellant disclosed the subject is an owner-occupied dwelling.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$33,997.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on November 7, 2024.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds no reduction in the subject's assessment is warranted pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2022 tax year under Docket No. 22-03053.001-R-1 in which a decision was issued based

¹ This evidence indicates 2023 was the first year of the next general assessment cycle for the subject property.

upon the evidence presented by the parties reducing the subject's assessment to \$33,997. The record further disclosed the subject property is an owner-occupied dwelling. Furthermore, the decision of the Property Tax Appeal Board for the 2022 tax year has not been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. However, the Board finds that the 2022 and 2023 tax years are not within the same general assessment period. Thus, the Board finds no reduction under section 16-185 of the Property Tax Code is warranted.

The record contains a total of three comparable sales presented by the appellant. The Board gives less weight to comparable #1, which is a 2-story home compared to the subject 1-story home and is a substantially larger home than the subject. The Board finds the best evidence of market value to be comparables #2 and #3, which are more similar to the subject in design, dwelling size, site size, and some features, but these comparables are slightly larger homes than the subject home, have two bathrooms compared to the subject's 1.5 bathrooms, and have central air conditioning unlike the subject, suggesting downward adjustments to these comparables for these features would be needed to make them more equivalent to the subject. One comparable is a significantly older home than the subject, has a fireplace unlike the subject, and has a smaller garage than the subject, suggesting additional adjustments would be needed.

These two most similar comparables sold for prices of \$118,500 and \$150,000 or \$85.13 and \$110.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$131,887 or \$106.36 per square foot of living area, including land, which is bracketed by the two best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment to be excessive.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Adm.Code §1910.40(a) & §1910.69(a). On this limited record, the Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property 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

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: March 18, 2025

Clerk of the Property Tax Appeal Board

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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