



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

APPELLANT: Patricia Shewmake
DOCKET NO.: 23-05932.001-R-1
PARCEL NO.: 10-12-23-280-013

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

LAND: \$4,681
IMPR.: \$31,818
TOTAL: \$36,499

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Washington 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 Washington County Courthouse pursuant to a prior written notice. Appearing was the appellant Patricia Shewmake and appearing on behalf of the Washington County Board of Review was attorney, Matthew Cook of Giffin, Winning, Cohen & Bodewes, P.C., Crystal May, State's Attorney and Sharon Mewes, Supervisor of Assessments.

The subject property consists of a 1-story dwelling of frame exterior construction with 948 square feet of living area. The dwelling was constructed in 1957 and is approximately 66 years old. Features of the home include a basement with finished area, central air conditioning and a 308 square foot garage. The property has an approximately 10,890 square foot site and is located in Nashville, Nashville Township, Washington County.

The appellant contends assessment inequity with respect to the improvement and overvaluation as the bases of the appeal. In support of the overvaluation argument the appellant submitted information on three comparable sales located within .37 of a mile from the subject property. The comparables have sites ranging in size from 6,534 to 10,890 square feet of land area that are improved with 1-story dwellings of frame exterior construction ranging in size from 1,100 to 1,269 square feet of living area. The dwellings are 64 to 70 years old. Two comparables have basements. Each home has central air conditioning and a 1-car or a 2-car garage. The comparables sold from March to July 2020 for prices ranging from \$88,000 to \$122,500 or from \$69.35 to \$111.36 per square foot of living area, including land.

The appellant also submitted an appraisal with an estimated market value of \$106,500 as of December 16, 2020. The appraisal was prepared by Brenda J. Spencer, a Certified Residential Real Estate Appraiser, who was not present at the hearing. The property rights appraised were fee simple and the appraisal was prepared for refinancing purposes. In estimating the market value of the subject property, the appraiser developed the cost and the sales comparison approaches to value. Under the cost approach, the appraiser estimated a market value of \$109,732. Under the sales comparison approach the appraiser adjusted the same three comparable sales that were previously described in the comparable sales grid analysis submitted by the appellant. In reconciling the two approaches, the appraiser gave most weight to the sales comparison approach to arrive at an estimated market value of \$106,500.

In support of the inequity argument, the appellant submitted two grid analyses totaling ten comparables located within .7 of a mile from the subject. For ease of read, the second set of comparables have been renumbered as comparables #10 through #14. The comparables are described as 1-story or 1.5-story dwellings of frame, frame and stone veneer, or brick veneer exterior construction ranging in age from 45 to 123 years old and in size from 952 to 2,389 square feet of living area. Four comparables have basements. Each comparable has central air conditioning and a garage with 264 to 482 square feet of building area. Comparable #9 has a 240 square foot carport. The comparables have improvement assessments ranging from \$7,961 to \$24,134 or from \$8.86 to \$24.48 per square foot of living area.

At the hearing the appellant asserted that she was being penalized for living in a good neighborhood and homes that are larger in size are being assessed for less than the subject.

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$24,750 or \$26.11 per square foot of living area and to a total assessment of \$29,431 which reflects a market value of \$88,302 or \$93.15 per square foot of living area including land, by applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,499. The subject's assessment reflects a market value of \$107,667 or \$113.57 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Washington County of 36.39% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$31,818 or \$33.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales and five equity comparables located within .04 of a mile from the subject. Equity comparables #5, #6 and #7 are duplicates of comparable sales #1, #2 and #3. Board of review comparable sale #3 was submitted by the appellant as comparable #2.

The comparable sales (#1 through #4) have sites ranging in size from 8,712 to 20,909 square feet of land area that are improved with 1-story dwellings vinyl exterior construction ranging in size from 1,104 to 1,222 square feet of living area. The dwellings are 61 to 72 years old and have basements. Each home has central air conditioning and a garage ranging in size from 288 to 1,352 square feet of building area. The comparables sold from July 2020 to September 2023 for prices ranging from \$122,500 to \$159,900 or from \$110.96 to \$130.85 per square foot of living area, including land.

The five equity comparables (#5 through #9) are described as 1-story ranch dwellings of vinyl or vinyl and stone exterior construction ranging in size from 1,104 to 1,215 square feet of living area. The dwellings are 63 to 72 years old and have basements. Each home has central air conditioning and a garage ranging in size from 288 to 1,352 square feet of building area. The comparables have improvement assessments ranging from \$36,630 to \$41,423 or from \$33.36 to \$34.14 per square foot of living area.

At the hearing the counsel for the board of review asserted the appellant's appraisal cannot be relied upon due to the effective date of the appraisal being too remote from the January 1, 2023 assessment date.

Counsel for the board of review called its witness, Sharon Mewes, the Washington County Supervisor of Assessments. Mewes testified that she has been the Supervisor of Assessments for Washington County for 11 years and oversees approximately 24,000 parcels in the county. Mewes testified that 2023 was a reassessment year for Nashville Township. Mewes provided a brief description of the subject property and testified that the comparables used to support the subject's assessment are located in the same subdivision as the subject and are similar in age, condition and physical characteristics. In written documentation and through testimony, Mewes critiqued the comparables submitted by the appellant noting differences in location, age and features.

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

In rebuttal, the appellant argued that the assessor has the subject's garage listed as attached but it is detached. The appellant argued the only thing that attaches the garage to the house is the covered porch. When questioned by the Administrative Law Judge, Mewes testified that the assessment for an attached or a detached garage is similar.

In closing, counsel for the board of review asserted that the comparables provided by the board of review and presented here in testimony show that they are similar in location, site size, condition, age, and amenities and should be given more weight and consideration the comparables presented by the appellant.

Conclusion of Law

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

The appellant submitted an appraisal with an effective date of valuation of December 16, 2020, that contained three comparable sales that were also submitted in the grid analysis of the appeal petition and four comparable sales submitted by the board of review, for the Board's consideration.

The Board gives less weight to the appellant's appraisal which has a date of valuation approximately 25 months prior to the January 1, 2023, assessment date and is less likely to be reflective of market value as of that date. Likewise, the Board gives less weight to the appellant's three comparable sales which included the parties' common comparable sale as these properties sold in 2020 and are less likely to be reflective of market value as of the January 1, 2023, assessment date.

The Board finds the best evidence of market value to be the board of review comparables #1, #2 and #4 which sold more proximate in time to the assessment date at issue and are most similar to the subject in age and location. However, these comparables have larger dwelling sizes and/or garage sizes, suggesting downward adjustments are necessary to make them more equivalent to the subject. These comparables sold from May 2022 to June 2023 for prices ranging from \$125,000 to \$159,900 or from \$113.84 to \$159,900 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$107,667 or \$113.57 per square foot of living area, including land, which falls below the range established by the best comparable sales in the record. After considering adjustments to the best comparable sales for differences when compared to the subject, the Board finds that subject's estimated market value as reflected by the assessment is supported. Based on this record, the Board finds the appellant did not prove by a preponderance of the evidence that a reduction in the subject's assessment is justified based on overvaluation.

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

The record contains 14 equity comparables for the Board's consideration. The Board gives less weight to appellant's comparables #6, #7 and #10 through #14 due to differences in age, and/or

lack of a basement foundation when compared to the subject. The Board also gives less weight to appellant's comparable #9 which has a 252% larger dwelling size than the subject.

The Board finds the best evidence of assessment equity to be appellant's comparables #5 and #8 along with the board of review comparables. Although the two appellant's comparables are more similar to the subject in dwelling size the board of review comparables are more similar in location. These comparables have improvement assessments ranging from \$23,131 to \$41,432 or from \$23.80 to \$34.14 per square foot of living area. The subject's improvement assessment of \$31,818 or \$33.56 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the best comparables for differences including dwelling size and garage size when compared to the subject the Board finds the subject's improvement is supported. Based on this record, the Board finds the appellant did not prove by clear and convincing evidence that a reduction in the subject's improvement is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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 19, 2026



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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