



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

APPELLANT: Delbert Crouse
DOCKET NO.: 23-05946.001-R-1
PARCEL NO.: 90-12-02-209-060

The parties of record before the Property Tax Appeal Board are Delbert Crouse, the appellant, and the Jasper 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 **Jasper** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,260
IMPR.: \$47,950
TOTAL: \$56,210

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jasper 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 parcel is improved with a one-story single-family dwelling of brick exterior construction with 2,160 square feet of living area. The dwelling was constructed in 1958 and is approximately 65 years old. Features of the home include a full basement with finished area, 2½ bathrooms, central air conditioning, a fireplace and a two-car garage containing 528 square feet of building area. The subject parcel has an approximately .46-acre site¹ and is located in Newton, Wade Township, Jasper County.

The appellant's appeal is based on overvaluation based upon recent sale along with a brief reflecting the arguments. In the brief, the appellant summarizes two adjacent improved parcels

¹ Although the assessing officials report a lot size of 33,824 square feet, no data on the property record card supports that figure. The Board finds the appellant has more clearly articulated the size of the parcel under appeal and, in the absence of data to refute the appellant's figures, the Board concludes the subject parcel contains .46-acres of land area.

with a combined land area of .78-acre were purchased in July 2020 for \$145,000. For purposes of this appeal, the appellant is only appealing the assessment of the .46-acre parcel improved with the dwelling and attached garage. As to the second parcel consisting of .32-acres and improved with an old storage building in very poor condition, which has not been appealed and is known as PIN #09-12-02-209-039, the appellant stated he “allocated \$5,000 of the total purchase price” to this second parcel which is landlocked. There is no substantive data provided by the appellant to support this purported allocation he has made for purposes of this appeal. Given the foregoing, the appellant seeks a reduction in the assessment of the parcel on appeal to reflect a market value of \$140,000.

As appeals before the Property Tax Appeal Board are *de novo*, meaning assessments set by a board of review are entitled to no deference on appeal to the Board, portions of the communications between the appellant and assessing officials that occurred prior to the filing of the instant appeal have not been summarized since those facts are irrelevant to the current proceedings. LaSalle Partners, Inc. v. Illinois Property Tax Appeal Board, 269 Ill. App. 3d 621, 627 (2nd Dist. 1995).

In the brief, the appellant reported the subject property previously sold in December 2010 for \$145,000. The property was listed for sale in February 2019 with an asking price of \$179,900 with gradual price reductions prior to the appellant purchasing the subject property after being on the market for 18 months. The appellant described the subject home as well-built, neat and clean, but lacking maintenance or updates. The subject fireplace is not functional. In addition, according to the appellant, while the storage shed was originally being assessed as part of the parcel on appeal, recognizing the error, the assessing officials were going to remove the shed assessment from the subject parcel.

In support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data of the appeal petition. The appellant disclosed that two tracts were purchased in July 2020 for \$145,000 from the sellers William J. Barbee II and Carlotta Barbee. The parties to the transaction were not family members, the property sold through Re/Max by agent Keith Hartman. The property was advertised for a period of 18 months with the local paper and was not sold due to foreclosure and did not sell by use of a contract for deed. In further support, the appellant provided a copy of the Warranty Deed which referenced the sale of both parcels 09-12-02-209-060 and 09-12-02-209-039; the PTAX-203 Illinois Real Estate Transfer Declaration which depicted the sale of both parcels previously referenced for a price of \$145,000 after having been advertised for sale; a copy of the sales contract which also referenced both parcels as part of the sale transaction; and a copy of the Settlement Statement reiterating the sale date and purchase price for the two parcels and also depicting the distribution of commissions to two real estate sales entities.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$46,666 which would reflect a market value of \$140,012 for parcel 09-12-02-209-060.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,210. The subject's assessment reflects a market value of

\$168,647 or \$78.08 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 five recent comparable sales located from .5 of a mile to 23.5-miles from the subject property. The parcels range in size from 13,320 to 174,240 square feet or from .31 to 4-acres of land area which are improved with either one-story or two-story dwellings of brick, steel siding, brick and aluminum siding, or “Tex. Bd. Siding” exterior construction. The homes were built between 1973 and 1995 and range in age from 28 to 50 years old as of the lien date at issue of January 1, 2023. The dwellings range in size from 1,620 to 1,836 square feet of living area. Comparable #4 has a full basement with finished area.³ Features of the homes include 2 or 3 bathrooms, central air conditioning, and either a one-car or a two-car garage. Three homes each have a fireplace. Comparable #5 also has a pole shed. The comparables sold from July 2023 to February 2024 for prices ranging from \$175,000 to \$270,633 or from \$108.02 to \$151.36 per square foot of living area, including land.

In addition, in further support the board of review presented comparables identified as #7, #8 and #9 which were characterized as “neighborhood sales” located in close proximity to the subject. While these parcels range in size from 19,924 to 97,574 square feet or .46 to 2.24-acres of land area which are each improved with a one-story dwelling of brick or stone exterior construction. The homes were built from 1956 to 1960 and range in age from 63 to 67 years old. The homes range in size from 1,986 to 2,815 square feet of living area. No information was provided in the grid analysis on foundation. Features include 1½ or 2 bathrooms, central air conditioning, a fireplace and a two-car garage. The sales occurred from March 1983 to August 2005 for prices of \$61,500 and \$115,000 or from \$28.43 to \$57.91 per square foot of living area, including land.

Based on the foregoing evidence, the board of review requested confirmation of the subject’s assessment.

In rebuttal, the appellant reiterated his position that the 2020 sale of the subject is the best indication of its market value as of January 1, 2023. He also stated the reassessment notice referenced the use of sales occurring from the prior three years of 2020 to 2022. As such, the appellant contends that the July 2020 purchase price fits within that time period. When assessing officials advised the appellant to obtain an appraisal, the appellant rejected the idea asserting the sale of the subject would be used as a comparable.⁴

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

³ Examination of the attached property record cards concerning the five comparables depicts both full and partial basements as well as crawl-space foundations, however, since the assessing officials did not report foundation data in the grid analysis for any other properties, the Board finds it questionable to assume data from these property record cards.

⁴ For educational purposes only based on the appellant’s misunderstanding related to the impact of the subject’s sale in an appraisal report, it is noted that while an appraiser would have to disclose a sale of the property being appraised that occurred within 3 years of the valuation date. Under no circumstances would the sale of the subject be used as a “comparable” sale in the sales comparison approach to value. Furthermore, an appraiser would violate appraisal principles to simply value the subject property based on its sale price.

The appellant further raised condition issues detailing “years of neglect.” Appellant described the basement is prone to flooding, the home has outdated wiring, weak flooring in spots, and leaking skylights. Furthermore with the rebuttal filing, the appellant submitted photographs to depict failing ceiling tiles, ceiling patchwork in the master bedroom, and damaged flooring.

As to the description of the subject property by the assessing officials, the appellant contends the officials have incorrectly described the lot size by combining the two parcels that were purchased and despite that only one parcel improved with the dwelling is on appeal. Likewise, the assessing officials describe the subject as having a shed when instead the shed is situated on the second parcel which has not been appealed.

As to the five comparable sales presented by the board of review, the appellant contends the dwellings are from 15 to 37 years newer than the subject dwelling built in 1958. Board of review sales #3, #4 and #5 are rural properties whereas the subject is located within Newton. Board of review sales #4 and #5 consist of parcels with 2 and 4-acres, respectively. Board of review sale #1 is a two-story dwelling as compared to the subject one-story home. The appellant contends that board of review sale #4, located over 23 miles from the subject, is actually in Teutopolis, Effingham County, not in Jasper County.

Next in rebuttal, the appellant outlined three sales of properties in close proximity to the subject which are each improved with one-story dwellings built in the 1950’s and located in Newton. The appellant outlined the characteristics of these three properties in a grid analysis submitted with the rebuttal filing along with a fourth nearby property which is dissimilar to the subject as a two-story dwelling. These three suggested comparable properties sold from May 2023 to September 2024 for prices ranging from \$110,000 to \$142,000.

Conclusion of Law

As an initial matter and pursuant to the procedural rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, **rebuttal evidence shall not consist of new evidence** such as an appraisal or **newly discovered comparable properties**. (86 Ill.Admin.Code §1910.66(c)) [Emphasis added]. In light of these rules, the Property Tax Appeal Board has not considered the additional sales data submitted by appellant in conjunction with his rebuttal argument. Similarly, the board of review made no assertions concerning the condition of the subject dwelling and thus, the photographs depicting damaged interior portions of the subject dwelling are also inappropriate rebuttal evidence.

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.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.

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 Sec. 1910.65(c)).

For purposes of this appeal, the appellant presented the purchase price of the subject parcel, along with a second parcel which is not part of this appeal, consisting of land and a storage shed. The purchase of the two parcels occurred in July 2020 for a combined price of \$145,000. The board of review submitted five suggested comparable recent sales (#1 through #5) along with three neighborhood sales (#7, #8 and #9).

The Property Tax Appeal Board has given no weight to board of review sales #7, #8 and #9, which sold in 1983, 1999 and 2005 or from approximately 18 to 40 years prior the valuation date at issue of January 1, 2023. The Board finds these three sales did not occur proximate in time to the lien date and thus are unlikely to be indicative of the subject's estimated market value. In addition, the Board finds other sales in the record occurred more proximate to January 1, 2023.

The Board has given reduced weight to board of review sales #1 and #5, each of which are improved with a two-story dwelling which differs in story height/design from the subject dwelling that is a one-story home. In addition, the dwelling described as comparable #5 is 28 years old whereas the subject dwelling is 65 years old. The Board has given reduced weight to board of review sale #4, which is reportedly located in Effingham County and more than 20 miles from the subject. In the absence of other evidence indicating why a distant property in a neighboring county would be reflective of the market value of the subject, the Board finds this comparable fails to meet the criterion of being a similar location to the subject. In addition, both sales #3 and #4 occurred in 2024, each of which reflect dates more than 12 months after the lien date at issue of January 1, 2023.

The Board finds the best evidence of market value to be the purchase of the subject property along with an additional parcel improved with a storage shed in July 2020 for a price of \$145,000 along with board of review comparable #2. There is no dispute that the appellant provided evidence demonstrating the sale had the elements of an arm's length transaction, although the sale did occur approximately 29 months prior to the lien date at issue of January 1, 2023. Board of review comparable sale #2 is located 1.4-miles from the subject, has a parcel that is somewhat smaller than the subject parcel and is improved with a one-story dwelling of brick and aluminum siding. The home is approximately 50 years old, or newer than the subject dwelling and also approximately 21% smaller than the subject dwelling. Features of this comparable are relatively similar to the subject in bathroom count, air conditioning amenity, and

two-car garage. This comparable sold in October 2023, 10 months after the valuation date, for a price of \$202,000 or for \$118.41 per square foot of living area, including land.

The subject's assessment reflects a market value of \$168,647 or \$78.08 per square foot of living area, including land, which is above the 2020 purchase price of the subject and the additional parcel and below the best comparable sale #2 presented by the board of review which is a newer home than the subject and smaller than the subject in dwelling size. In this latter regard, the Board finds accepted real estate theory, referred to as the economies of scale, provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, it would be expected, all things being equal, that the subject's lower per-square-foot valuation is reasonable given its larger dwelling size relative to the board of review's comparable #2 with a smaller dwelling size. The Board has also given some consideration to the subject's sale of \$145,000 in July 2020, while recognizing the fact the sale occurred some 30 months prior to the assessment date at issue and involved a second parcel which is not on appeal before the Property Tax Appeal Board.

In conclusion, based on this record and after considering appropriate adjustments to board of review comparable #2 which is newer than the subject, smaller than the subject and lacks finished basement which is a feature of the subject dwelling, the Board finds the subject's assessment appears to be reflective of market value and 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: _____

February 18, 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

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