



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

APPELLANT: Ryan & Allyson Kathalynas
DOCKET NO.: 23-05985.001-R-1
PARCEL NO.: 03-30-476-007

The parties of record before the Property Tax Appeal Board are Ryan & Allyson Kathalynas, the appellants; and the Franklin 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 **Franklin** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$0
IMPR.: \$93,600
TOTAL: \$93,600

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Franklin 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-story dwelling of vinyl exterior construction with 2,400 square feet of living area. The dwelling was constructed in 2022 and is approximately one year old. Features of the home include a walk-out basement with finished area, central air conditioning and a 1,012 square foot garage. The lake front property is constructed on a leased lake lot in Benton, Ewing Township, Franklin County.

The appellants contend assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellants submitted information on six equity comparables located within 0.50 of a mile of the subject. Five comparables are located in the same assessment neighborhood code as the subject. The comparables are improved with 1-story, 1.5-story or 2-story dwellings of brick, vinyl or wood exterior construction ranging in size from 2,148 to 3,000 square feet of living area. The homes are reported to range in age from 15

to 78 years old.¹ Three comparables have a basement with finished area and three comparables have either a crawl space or concrete slab foundation. Each dwelling has central air conditioning and a garage ranging in size from 462 to 880 square feet of building area. Four homes have either one or two fireplaces. The comparables have improvement assessments ranging from \$47,625 to \$61,900 or from \$16.52 to \$28.38 per square foot of living area. Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$51,500 or \$21.46 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$113,890. The subject has an improvement assessment of \$113,890 or \$47.45 per square foot of living area.²

In support of its contention of the correct assessment, the board of review, through the Franklin County Supervisor of Assessments, submitted written comments, exterior and aerial photographs of the subject property, a copy of the subject's property record card and a sketch of the subject improvements. In its written comments, the board of review asserted; "Most of the comparable properties that were turned in by the appellant are older homes vs. the appellants home which is brand new." The subject's property record card disclosed the subject's improvement has a total full value of \$379,636 based on cost computations. The cost estimate for the subject includes the assumptions that the subject is average in condition, has a grade of 1.10 and depreciation of 1%. The assessor's written comments contend, "...the comparable properties turned in, they also haven't been reassessed in several years. The majority of these properties have been sent to the assessor for reassessment." Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued the board of review failed to provide sufficient evidence to support its assessment of the subject property citing a lack of equity comparables to support its assessment and a failure to submit any documentation to support their assertion that the appellants' comparables are not similar to the subject despite differences in age between the subject and the appellants' comparable properties.

Conclusion of Law

The appellants contend 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 meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ The property record cards for the appellants' comparables did not include the year built for their comparables #1 and #3 which the appellants reported to be 15 and 25 years old, respectively. The property record card for appellants' remaining comparables report the year of construction ranging from 1945 to 2003.

² The subject property has no land assessment for the subject site as reported in the subject's final decision.

As an initial matter, the board of review submitted information disclosing the subject has an estimated total value of \$379,636 based on calculated costs for the subject improvements. The Board finds the replacement cost of the subject property is not responsive to the appellants' inequity argument. Furthermore, the Board finds the board of review did not support their estimated cost figures for the subject property with any other documentation such as a building permit. The Board also finds it problematic that the appellant's comparable properties have not been reassessed in several years or that the majority of these properties have been sent to the assessor for reassessment given 2023 is the first year of the general assessment cycle in Ewing Township. As a result, the Board gives no weight to the board of review's evidence.

The Board finds the only evidence of assessment inequity to be the six equity comparables submitted by the appellants. The Board gives less weight to appellants' comparables #1, #2, #4 and #5 which are less similar to the subject in age and/or foundation type.

On this limited record, the Board finds the best evidence of assessment equity to be appellants' comparables #3 and #6 which are more similar to the subject in location, dwelling size, basement amenities and some other features. These two comparables are substantially older in chronological age, differ from the subject in design and have a smaller garage size when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments of \$53,870 and \$60,970 or \$22.45 and \$28.38 per square foot of living area. The subject's improvement assessment of \$113,890 or \$47.45 per square foot of living area falls above the two best comparables in this record. After considering appropriate adjustments to the best comparables for differences from the subject, in age, design and garage size, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment 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

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

AGENCY

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