



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

APPELLANT: Douglas S. & Kathleen Carrico Trust # 7-20
DOCKET NO.: 23-06001.001-R-1
PARCEL NO.: 02-104-005-00

The parties of record before the Property Tax Appeal Board are Douglas S. & Kathleen Carrico Trust # 7-20, the appellant; and the Jersey 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 **Jersey** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,690
IMPR.: \$55,994
TOTAL: \$60,684

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jersey 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 2-story home of wood/vinyl siding exterior construction with 2,000 square feet of living area. The dwelling was built in 1890 and is approximately 134 years old.¹ Features of the home include a basement, central air conditioning, a 572 square foot garage, and a 400 square foot carport. The subject has a 1-acre site and is located in Kane, English Township, Jersey County.

The appellant contends assessment inequity regarding the improvement as the basis of this appeal.² In support of this argument, the appellant submitted information on four equity comparables located from 4.6 to 7.3 miles from the subject. The comparables are improved with

¹ The Board finds the best evidence of the subject's features and amenities is found in its property record card presented by the appellant.

² The appellant also indicated recent appraisal as a basis for the appeal but the appellant did not submit any appraisal. Thus, the Board will consider only the assessment inequity basis.

2-story homes of brick or wood/vinyl siding exterior construction ranging in size from 1,702 to 3,175 square feet of living area. The dwellings range in age from 114 to 163 years old. Each home has a basement/cellar and central air conditioning. One home has two fireplaces and three comparables each have a garage ranging in size from 225 to 960 square feet of building area. Comparables #3 and #4 each have an unspecified number of sheds of unspecified sizes. The comparables have improvement assessments ranging from \$26,810 to \$52,380 or from \$14.81 to \$19.65 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$55,994.

The board of review submitted its "Board of Review Notes on Appeal" on September 17, 2024 disclosing the total assessment for the subject of \$66,310. The subject has an improvement assessment of \$61,620 or \$30.81 per square foot of living area. In support of its contention of the correct assessment, the board of review submitted information on three comparables which were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the comparables submitted by the board of review is given no weight. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's comparables differ from the subject in location, updates, and amenities.

Conclusion of Law

The taxpayer 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. Adm. 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. Adm. Code § 1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the four comparables presented by the appellant. The Board gave less weight to comparables #1 and #4, which are less similar to the subject in dwelling size than the other comparables in this record. The Board finds the best evidence of assessment equity to be comparables #2 and #3, which are more similar to the subject in dwelling size, age, and some features, although these comparables are smaller homes than the subject and each lacks a carport that is a feature of the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Furthermore, one comparable has a smaller garage than the subject and one comparable lacks a

garage that is a feature of the subject, suggesting additional upward adjustments to these comparables would be needed.

These two most similar comparables have improvement assessments of \$26,810 and \$28,275 or \$15.75 and \$16.61 per square foot of living area, respectively. The subject's improvement assessment of \$61,620 or \$30.81 per square foot of living area falls above the two best comparables in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request 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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APPELLANT

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COUNTY

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