



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

APPELLANT: John Scheid
DOCKET NO.: 24-00001.001-R-1
PARCEL NO.: 03-00-042-310

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

LAND: \$16,770
IMPR.: \$68,343
TOTAL: \$85,113

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Putnam County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 one-story, ranch-style, single-family dwelling of frame exterior construction with 1,752 square feet of living area. The dwelling was constructed in 1975 and is approximately 49 years old. Features of the home include a partial basement with finished area and partial crawl-space foundation, central air conditioning, a fireplace, a three-car garage containing approximately 800 square feet of building area, and a dock. The property has a .93-acre lakefront site and is located in Putnam, Senachwine Township, Putnam County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement assessment; no challenge was raised as to the land assessment. In support of this inequity argument, the appellant submitted information in the Section V grid analysis on seven equity comparables consisting of lakefront dwellings located from .1 of a mile to 1.6-miles from the subject property. The comparables consist of either raised ranch or two-story dwellings of vinyl siding, cedar siding or log cabin style exterior construction. The homes range in age from

25 to 44 years old and range in size from 1,600 to 4,530 square feet of living area. Features include central air conditioning, and one or two fireplaces. Five comparables have garages of either 580 or 800 square feet of building area. Each comparable has a sea wall and six comparables each have a dock. Three comparables have boat lifts and comparable #5 has “stone works.” The comparables have improvement assessments ranging from \$43,452 to \$72,772 or from \$14.50 to \$30.47 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$68,343 or \$39.01 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the 2024 Final Decision issued by the Putnam County Board of Review disclosing the total assessment for the subject of \$139,161. The subject property has an improvement assessment of \$122,391 or \$69.86 per square foot of living area.

In response to the appeal, the board of review submitted a two-page letter outlining the evidence provided and requesting confirmation of the subject’s assessment based upon market value grounds. The board of review further reported it would not stipulate to the appellant’s total assessment request of \$85,113 (reflective of a market value of approximately \$255,339).

In support of its contention of the correct assessment, the board of review provided Exhibit A, a Warranty Deed In Trust, in which the homeowner reportedly paid \$320,000 for the subject property in 2020 with no mortgage. The board of review provided Exhibit B, an appraisal of the subject property, prepared by Jennifer A. Ellena with an opinion of value for the subject property as of January 1, 2023 of \$387,000.

When the appellant presented “evidence of homeowners,” the board of review issued a Certificate of Error (Exhibit C) resulting in a total assessment of \$118,667 (reflective of a market value of approximately \$356,001. For tax year 2024, the assessment of the subject was subject to the township multiplier of 1.1727 resulting in a total assessment of \$139,161 (reflective of a market value of approximately \$417,483) as depicted in Exhibit D.

Citing to Exhibit E, the board of review asserts that assessments were reduced by a multiplier of .9746 resulting in a market value for the subject of \$406,878 or a total assessment of \$135,626.¹

In summary, based upon sales data, the board of review contends the subject’s assessment is fair (Exhibit F consists of seven PTAX-203 Illinois Real Estate Transfer Declaration sheets).

¹ Having examined Exhibit E concerning the publication of assessment changes made by the Putnam County Board of Review, the Property Tax Appeal Board has been unable to find the subject’s parcel number as part of Exhibit E. Moreover, as noted previously the appellant appealed from the Final Decision issued by Putnam County Board of Review which was issued on August 15, 2024 depicting a total assessment of \$139,161. The Property Tax Appeal Board takes notice that the Attorney General of the State of Illinois has asserted that a county board of review may not alter an assessment once its decision has been properly appealed to the Property Tax Appeal Board, nor may it alter an assessment by certificate of error or by any other procedure after the Property Tax Appeal Board has rendered its decision. 1977 Ill.Atty.Gen.Op. 188 (October 24, 1977), 1977 WL 19157 (Ill.A.G.)

In rebuttal, the appellant cited a June 21, 2023 notice of assessment change which increased the subject property's assessment from \$73,423 to \$183,640. In August 2023, the board of review assessed the subject property based on the appellant's appraisal with an opinion of value of \$387,000. After receipt of a tax bill, the appellant presented data to the board of review on thirteen comparable lakefront homes to depict that the subject's assessment was excessive in comparison to these properties. Lastly, the appellant outlined differences in tax bills between the subject and other lakefront properties.²

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.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 met this burden of proof and a reduction in the subject's assessment is warranted as only the appellant submitted assessment equity data; the board of review failed to address the appellant's lack of assessment equity argument in its evidence herein.

The appellant submitted a total of seven suggested equity comparables for consideration by the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #6 and #7, as each dwelling is significantly larger than the subject dwelling. The board of review provided no evidence related to assessment equity nor did the board of review challenge the assessment data presented by the appellant in the Section V grid analysis.

As such, on this record, the Property Tax Appeal Board finds the best evidence of assessment equity to be appellant's comparables #1 through #5 which present varying degrees of similarity to the subject dwelling. These comparables have improvement assessments ranging from \$27.16 to \$30.47 per square foot of living area. The subject's improvement assessment of \$69.86 per square foot of living area falls above the range established by the best comparables in this record.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject property in order to make the comparables more equivalent to the subject, the Board finds the appellant demonstrated with clear and convincing evidence which was not refuted in any manner by the Putnam County Board of Review that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request is justified.

² As to analyses of tax bills, in accordance with procedural rules, the Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code, Sec. 1910.10(f)). Multiple factors influence a tax bill, including but not limited to exemptions, thus analysis of differences in tax bills is not a valid indicator of a correct or incorrect assessment.

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: _____

April 15, 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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COUNTY

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