



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

APPELLANT: Jason Hagerbaumer
DOCKET NO.: 24-00029.001-R-1
PARCEL NO.: 20-0-1590-002-00

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

LAND: \$6,860
IMPR.: \$100,300
TOTAL: \$107,160

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Adams 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 1-story dwelling of brick exterior construction with 2,372 square feet of living area.¹ The dwelling was built in 1970 and is approximately 54 years old. Features of the home include a basement with 800 square feet of finished area, central air conditioning, two fireplaces, and a 3-car garage with 880 square feet of building area. The property has a 37,461 square foot site and is located in Quincy, Melrose Township, Adams County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appraisal presented by the appellant in written rebuttal, which includes a sketch with measurements of the subject home, whereas the board of review presented a listing sheet to challenge the square footage reported by the appellant, which includes room measurements but does not include a full sketch with measurements.

comparables located from 13 feet to 7 miles from the subject, five of which are within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 2-story homes of brick exterior construction ranging in size from 2,076 to 3,537 square feet of living area. The homes range in age from 42 to 61 years old. Eight homes have a basement, seven of which have finished area ranging from 540 to 2,375 square feet, and one home has a slab foundation. Each home has central air conditioning and a garage ranging in size from 560 to 980 square feet of building area. Eight homes have from one to three fireplaces. The comparables have improvement assessments ranging from \$54,740 to \$98,400 or from \$21.59 to \$37.17 per square foot of living area.²

The appellant submitted a brief contending that the subject was built in 1970 and has the original windows and water heaters. The appellant asserted the comparables are similar to the subject in dwelling size, age, and/or location but have lower improvement assessments than the subject.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$84,815.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,160. The subject property has an improvement assessment of \$100,300 or \$42.28 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from 0.93 of a mile to 2.05 miles from the subject. The comparables are improved with 1-story homes of brick or stone/vinyl exterior construction ranging in size from 1,820 to 2,350 square feet of living area. The dwellings range in age from 44 to 60 years old. Each home has a basement with finished area ranging from 1,000 to 1,768 square feet, central air conditioning, and a 2-car or a 3-car garage. Four homes have one or two fireplaces. Comparable #5 has a barn. The comparables have improvement assessments ranging from \$83,420 to \$112,380 or from \$45.84 to \$53.93 per square foot of living area. The board of review disclosed comparable #5 has an improvement assessment of \$107,320 or \$50.15 per square foot of living area allocated to the residence and an improvement assessment of \$5,060 allocated to the barn.

The board of review submitted a brief contending that the subject home has 2,524 square feet of living area as shown in a listing sheet for a September 2016 sale of the subject. The board of review also submitted a copy of the Real Estate Transfer Declaration for this sale. In the brief, the board of review also asserted the appellant's comparables #4, #7, and #9 are located in a different township than the subject; the appellant's comparable #7 is a 2-story home; and the appellant's comparable #9 is a 1.5-story home.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant contended the board of review's comparables differ from the subject in dwelling size, basement finished area square footage, exterior construction, bathroom count, and/or barn amenity.

² The board of review presented assessment printouts for comparables #1, #2, #3, and #8 depicting the final equalized board of review assessments for these properties, which the Board finds to be the best evidence of these comparables' assessments.

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

The record contains a total of fourteen equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #3, #7, and #9, which are not 1-story homes like the subject. The Board also gives less weight to the appellant's comparables #5 and #6 which are located five and seven miles from the subject, which is less proximate than the other sales in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2, #4, and #8 and the board of review's comparables, which are more similar to the subject in location, design, age, and some features but have varying degrees of similarity to the subject in dwelling size and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$56,270 to \$109,280 or from \$27.11 to \$53.93 per square foot of living area. The subject's improvement assessment of \$100,300 or \$42.28 per square foot of living area within 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 from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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: June 17, 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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