



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

APPELLANT: Scott Haare
DOCKET NO.: 24-00967.001-R-1
PARCEL NO.: 09-14-401-029

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

LAND: \$1,337
IMPR.: \$40,000
TOTAL: \$41,337

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Mason 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 and vinyl siding exterior construction with 1,155 square feet of living area. The dwelling was constructed in 1972. Features of the home include a basement with 578 square feet of finished area, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 16,650 square foot site and is located in Havana, Havana Township, Mason County.

The appellant contends both overvaluation and assessment equity as the bases of the appeal. In support of these arguments, the appellant submitted information on six comparables located from next door to 3 blocks from the subject. The parcels range in size from 15,566 to 20,800 square feet of land area and are improved with 1-story homes of brick or frame and siding exterior construction ranging in size from 1,152 to 1,788 square feet of living area. The dwellings were built from 1972 to 1983. Each home has a basement, two of which are walkouts with 1,152 or

1,248 square feet of finished area,¹ central air conditioning, and a garage ranging in size from 320 to 672 square feet of building area. One home has a fireplace. Comparable #4 also has a carport. Five comparables are reported to have sold from October, 2019 to October 2023 for prices ranging from \$38,000 to \$85,000 or from \$32.98 to \$65.10 per square foot of living area, including land. The appellant reported in the grid analysis that the subject sold in August 2023 for a price of \$157,000, which included a back lot that is not part of this appeal. The comparables have land assessments ranging from \$1,277 to \$1,510 or from \$0.07 to 0.09 per square foot of land area and have improvement assessments ranging from \$21,379 to \$42,640 or from \$17.40 to \$30.37 per square foot of living area.

The appellant also submitted a brief contending that the subject property was reassessed to reflect its 2023 sale price, which the appellant argued was not permitted under the Property Tax Code. The appellant presented a list of properties on the subject's street and their assessments noting that the subject has the third highest assessment and the highest per square foot assessment with the range being from \$17,122 to \$54,909 demonstrating a lack of uniformity. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$34,409 which would reflect a market value of \$103,237 or \$89.38 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,529. The subject's assessment reflects a market value of \$154,602 or \$133.85 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The subject has a land assessment of \$1,337 or \$0.08 per square foot of land area and an improvement assessment of \$50,192 or \$43.40 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six comparable sales and four equity comparables. The comparable sales are located from 3 to 25 miles from the subject in Havana, Chandlerville, or Manito. The parcels range in size from 13,400 to 683,892 square feet of land area and are improved with 1-story homes of vinyl siding or brick and vinyl siding exterior construction. The homes range in size from 1,152 to 2,085 square feet of living area and were built from 1935 to 1973. Each home has a basement, one of which has 1,092 square feet of finished area, central air conditioning, and a garage ranging in size from 195 to 766 square feet of building area. Two homes have a fireplace. The comparables sold from March to December 2023 for prices ranging from \$160,000 to \$280,000 or from \$134.29 to \$171.43 per square foot of living area, including land.

The equity comparables are located from 1 block to 10 miles from the subject in Havana, Bath, or Kilbourne. The parcels range in size from 15,648 to 43,560 square feet of land area and are improved with 1-story homes of vinyl or wood siding exterior construction ranging in size from 1,044 to 1,176 square feet of living area. The dwellings were built from 1978 to 2001. Each home has a basement, two of which have 1,044 and 1,056 square feet of finished area, and

¹ Based on the photographs of the comparables submitted by the appellant, the two comparables with finished basement area appear to also each have walkout basement.

² Section 1910.50(c)(1) of the Board's procedural rules 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 § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2024.

central air conditioning. Two homes have a fireplace and three comparables have a garage ranging in size from 552 to 960 square feet of building area. Comparable #1 has a 1,536 square foot shed. The comparables have land assessments ranging from \$1,485 to \$4,952 or from \$0.07 to \$0.32 per square foot of land area and have improvement assessments ranging from \$42,363 to \$52,873 or from \$40.12 to \$50.64 per square foot of living area. 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 equity comparable #1 is located 10 miles from the subject despite more than fifty homes within the subject's subdivision and this property has an addition unlike the subject. The appellant argued the board of review's equity comparable #2 is a raised ranch style unlike the subject. The appellant presented a grid analysis of five raised ranch style homes within 4 blocks of the subject, one of which is the board of review's comparable #2, with improvement assessments ranging from \$28,362 to \$43,325 or from \$31.09 to \$41.03 per square foot of living area. The appellant argued the raised ranch style homes have higher improvement assessments than the ranch style homes, with the board of review's comparable #2 having the highest improvement assessment of these properties. The appellant contended the board of review's equity comparables #3 and #4 are located more distant from the subject and have the highest assessments in their subdivision. With regard to the board of review's comparable sales, the appellant argued these properties had their assessments adjusted to reflect their 2023 sale prices like the subject. The appellant argued the subject home was the only property with its assessment adjusted to reflect its sale price in the subject's subdivision.

Conclusion of Law

The appellant contends in part 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 for overvaluation is not warranted.

The record contains a total of eleven comparable sales and evidence of an August 2023 sale of the subject for the Board's consideration. The Board finds the best evidence of the subject's market value to be the August 2023 sale of the subject, which was not refuted by the board of review. The Board finds the comparable sales do not overcome an arm's length sale of the subject that occurred proximate in time to the assessment date. However, the appellant disclosed the subject sold together with other land (a "back lot") that is not part of this appeal and for which no descriptive information was provided. The subject's assessment reflects a market value of \$154,602 or \$133.85 per square foot of living area, land included, which is below the subject's sale price. Without further information regarding the other property included in this sale and how it may have affected the sale price, the Board finds the appellant has not demonstrated the subject parcel has been overvalued and a reduction in the subject's assessment for overvaluation is not justified.

The appellant also 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 an initial matter, the appellant reported assessments on the subject's street range from \$17,122 to \$53,909. The Board finds the appellant's spreadsheet of properties, which were not presented as equity comparables in the grid analysis and lack salient information about their features and amenities, are insufficient to demonstrate the subject has been inequitably assessed.

The record contains a total of ten equity comparables for the Board's consideration. With regard to land assessment equity, the Board gives less weight to the board of review's comparables #1, #3, and #4, which are located five or more miles from the subject and/or differ substantially from the subject in site size. The Board finds the best evidence of land assessment equity to be the appellant's comparables and the board of review's comparable #2, which are more similar to the subject in site size and location. These comparables have land assessments ranging from \$1,277 to \$1,510 or from \$0.07 to \$0.09 per square foot of land area. The subject's land assessment of \$1,337 or \$0.08 per square foot of land area falls within the range established by the 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 did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment for assessment inequity is not justified.

With regard to improvement assessment equity, the Board gives less weight to the appellant's comparable #4, which is a substantially larger home than the subject, and to the appellant's comparables #2 and #5, which have walkout basements unlike the subject. The Board gives less weight to the board of review's comparables, which are located five or more miles from the subject or differ substantially from the subject in design. The Board finds the best evidence of improvement assessment equity to be the appellant's comparables #1 #3, and #6, which are similar to the subject in location, design, dwelling size, age, and most features, although these comparables lack finished basement area that is a feature of the subject, suggesting upward adjustments to the comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$21,379 to \$42,640 or from \$18.55 to \$30.37 per square foot of living area. The subject's improvement assessment of \$50,129 or \$43.40 per square foot of living area falls above the range established by the 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 is warranted.

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: September 16, 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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