



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

APPELLANT: Jonathan Miller  
DOCKET NO.: 24-00990.001-R-1  
PARCEL NO.: 01-04-04-000-312

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

|                   |          |
|-------------------|----------|
| <b>Farmland</b>   | \$933    |
| <b>Homesite:</b>  | \$5,068  |
| <b>Residence:</b> | \$53,000 |
| <b>Farm Bldg:</b> | \$4,575  |
| <b>TOTAL:</b>     | \$63,576 |

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Moultrie 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 1.5-story dwelling of frame exterior construction with 2,310 square feet of living area. The dwelling was constructed in 1898 and is approximately 126 years old. Features of the home include a basement and central air conditioning. The subject has a 1,920 square foot steel utility building built in 1977, a 1,440 square foot utility building built in 2003, and a 160 square foot shed built in 2021.<sup>1</sup> The property has a 7.960 acre site, of which 0.620 acre, or 27,007 square feet is a homesite,<sup>2</sup> and is located in Bethany, Dora Township, Moultrie County.

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<sup>1</sup> Additional details regarding the subject are found in the subject's property record card submitted by the appellant.

<sup>2</sup> The subject's total site size is found in the brief from the township assessor's office.

The appellant contends assessment inequity regarding both the homesite and improvements as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables, together with property record cards for the subject and these comparables. The comparables are located from 3.7 to 18 miles from the subject in Arthur, Sullivan, or Dalton City, one of which is in the same township as the subject. The subject's property record card describes the subject as "Rural/Ag Dwelling" with a good condition residence and normal condition farm buildings. The property record cards describe the appellant's comparables as "Urban/Residential" with residences in good, above normal, or very good condition.

The sites range in size from 0.138 to 0.514 of an acre, or from 6,011 to 22,390 square feet, of land area<sup>3</sup> and are improved with 1.5-story homes of frame exterior construction. The homes range in size from 1,645 to 2,373 square feet of living area and were built from 1893 to 1915. One home has a basement, one home has a cellar, and one home has a crawl space foundation. Each home has central air conditioning. Comparable #2 has a fireplace and comparables #1 and #3 each have an 1,168 or a 528 square foot garage, respectively. These comparables do not have any farm buildings or farm building assessments. The comparables have land assessments ranging from \$1,086 to \$6,082 or from \$0.18 to \$0.29 per square foot of land area and have residence assessments ranging from \$33,390 to \$53,158 or from \$20.30 to \$34.53 per square foot of living area.

The appellant also presented copies of documents relating to the board of review proceedings where the basis of the appeal was comparable sales of the same properties presented as equity comparables by the appellant. The appellant noted the subject home has damaged siding. The appellant reported the steel utility building built in 1977 is used for storage and has a leaking roof. The appellant reported the steel utility building built in 2003 is used for livestock and has only a partial roof due to storm damage. The appellant submitted photographs of the subject's residence depicting holes in the subject's siding and wood siding peeling from the foundation and photographs of the outbuilding lacking roof area, photographs of areas of damaged siding of the other outbuilding.

The appellant submitted a final decision of the board of review disclosing the total assessment for the subject of \$69,005. The subject has a farmland assessment of \$933, a homesite assessment of \$5,068 or \$0.19 per square foot of land area, a residence assessment of \$54,774 or \$23.71 per square foot of living area, and a farm building assessment of \$8,230 or \$2.34 per square foot of total building area, based on total building area of 3,520 square feet.

Based on this evidence, the appellant requested a reduction in the subject's homesite, residence, and farm buildings assessments. The appellant did not contest the farmland assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject's homesite and residence only. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, together with property record cards for the subject and the comparables. The comparables located from 2.2 to 5.3 miles from the subject in Bethany or Lovington, two of which are in the

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<sup>3</sup> Additional information regarding these properties is found in their property record cards submitted by the appellant.

same township as the subject. The property record cards describe comparables #1 and #4 as “Rural/Ag Dwelling” with a residence in good condition and farm buildings in normal condition, except a 143 square foot shed on comparable #1 which was described in fair condition. Comparables #2 and #3 are described as “Rural/Residential” with a residence in good or above normal condition and comparable #2 having farm buildings in very poor condition.

The sites range in size from 25,265 to 201,683 square feet of land area and are improved with 1.5-story or 2-story homes of frame exterior construction ranging in size from 1,740 to 2,303 square feet of living area. The dwellings range in age from 98 to 120 years old. Each home has a basement and central air conditioning. Two homes have a fireplace and two comparables have a 276 or a 768 square foot garage. Comparable #3 also has a 252 square foot residential shed. The comparables have land assessments ranging from \$5,068 to \$9,142 or from \$0.05 to 0.20 per square foot of land area and have improvement assessments ranging from \$41,493 to \$55,535 or from \$22.85 to \$24.11 per square foot of living area.

Comparables #1, #2, and #4 each have farm buildings. Comparable #1 has a 4860 steel utility building built in 1983, a 960 square foot barn built in 1938, a 640 square foot lean-to built in 1938, a 640 square foot lean-to built in 1965, a 480 square foot shed built in 1933, a 143 square foot shed built in 1950, and a 160 square foot shed built in 2012. These farm buildings have a combined 7,883 square feet of building area and a farm building assessment of \$7,871 or \$1.00 per square foot of building area. Comparable #2 has various sheds, lean-tos, a crib, and a barn, all built in 1900, which have a \$0 farm building assessment. Comparable #4 has a 1,620 square foot pole barn built in 1984, a 4,860 square foot steel utility building built in 1972, and a 252 square foot lean-to built in 1984. These farm buildings have a combined 6,732 square feet of building area and a farm building assessment of \$5,961 or \$0.89 per square foot of building area.

The board of review submitted a brief contending that the board of review’s comparables are more similar to the subject in dwelling size, design, exterior construction, location, and/or age than the appellant’s comparables. Moreover, the appellant’s comparables are not rural properties like the subject.

The board of review also submitted a brief from the township assessor’s office emphasizing the appellant’s comparables are not rural properties like the subject and are located more distant from the subject than the board of review’s comparables which are all rural properties like the subject. It was explained that rural residential land is assessed at determined site-excess market rates and lots within a village or city are assessed based on per square foot lot size with different market rates used depending on the sales data in the area. The township assessor’s office asserted the appellant’s comparables were assessed at the market rate used for residential properties in the village or city where they are located, whereas the board of review’s comparables and the subject were assessed using site-excess market rates.

The board of review submitted a table (Exhibit 10) identifying the classifications of site-excess market rates for different locations outside village or city limits. The board of review also submitted a table of market rates for site/excess (Exhibit 11).

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

### **Conclusion of Law**

The appellant 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.

With respect to homesite assessment equity, the record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which are located more than 10 miles from the subject, and to the appellant's comparables #2 and #3, due to sites sizes significantly smaller than the subject. The Board gives less weight to the board of review's comparable #2, which has a significantly larger site than the subject.

The Board finds the best evidence of homesite assessment equity to be the board of review's comparables #1, #3, and #4, which are located more proximate to the subject and are more similar to the subject in site size. These comparables have land assessments ranging from \$5,068 to \$6,697 or of \$0.17 and \$0.20 per square foot of land area. The subject's land assessment of \$5,068 or \$0.19 per square foot of land area falls 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 homesite was inequitably assessed and a reduction in the subject's homesite assessment is not justified.

With regard to residence assessment equity, the record contains a total of seven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, which are located more than 10 miles from the subject. The Board gives less weight to the appellant's comparable #3 and the board of review's comparable #2, which are 29% and 25% smaller homes than the subject.

The Board finds the best evidence of residence assessment equity to be the board of review's comparables #1, #3, and #4, which are more similar to the subject in dwelling size, age, location, and some features, although two comparables have a garage and one comparable has a fireplace unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have residence assessments that range from \$48,983 to \$55,535 or from \$22.85 to \$24.11 per square foot of living area. The subject's residence assessment of \$54,774 or \$23.71 per square foot of living area falls within the range established by the best comparables in this record.

However, based on the photographs presented by the appellant, the Board finds the subject is not in good condition like two of the best comparables. After considering appropriate adjustments to the best comparables for differences from the subject in condition and dwelling size, the Board finds the subject's residence assessment to be excessive. Based on this record, the Board finds

the appellant demonstrated with clear and convincing evidence that the subject's residence was inequitably assessed and a reduction in the subject's residence assessment is justified.

With regard to farm building assessment equity, the record contains two equity comparables presented by the board of review.<sup>4</sup> These two comparables have three or seven farm buildings with combined building area of 6,732 and 7,883 square feet. The comparables have farm building assessments of \$5,961 or \$0.89 per square foot of building area and \$7,871 or \$1.00 per square foot of building area, respectively. The subject's farm building assessment of \$8,230 or \$2.34 per square foot of total building area falls above the two comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, such as condition as demonstrated by the appellant's photographs

However, based on the photographs presented by the appellant, the Board finds the subject's two larger farm buildings are not in normal condition. After considering appropriate adjustments to the best comparables for differences from the subject in condition and total building size, the Board finds the subject's farm building assessment to be excessive. Based on this record, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's farm buildings were inequitably assessed and a reduction in the subject's farm buildings assessment is justified.

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<sup>4</sup> None of the appellant's comparables has any farm buildings. The board of review's comparable #2 has farm buildings without any farm building assessment and the board of review's comparable #3 does not have any farm buildings.

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: \_\_\_\_\_

October 21, 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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