FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Marty L. & Beth A. Porter
DOCKET NO.: 24-05035.001-F-1
PARCEL NO.: 1-53-0230-320

The parties of record before the Property Tax Appeal Board are Marty L. & Beth A. Porter, the appellants; and the Perry 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 **Perry** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	$155
Homesite:	$6,900
Residence:	$82,246
Outbuildings:	$8,872
TOTAL:	$98,173

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Perry 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 and concrete exterior construction with 1,848 square feet of living area.[1] The dwelling was built in 2014 and is approximately 10 years old. Features of the home include a slab foundation,[2] central air conditioning, and an 1,108 square foot garage. The subject also has farm buildings built in 2016 with a combined 3,600 square feet of building area, consisting of a 2,520 square foot pole barn, an 840 square foot lean-

[1] Based on the photographs and Section III of the appeal petition submitted by the appellants and photographs and property record card submitted by the board of review, the Board finds the subject is a 1.5-story home with 1,848 square feet of living area. However, the Board recognizes the subject is bermed on at least one side, as contended by the appellants.
[2] The Board finds the best evidence of the subject's features is found in its property record card presented by the board of review, which was not refuted by the appellants.

to, and a 240 square foot horse shed. The property has a 4.90 acre site, with a 1.00 acre homesite, and is located in Pinckneyville, T5S R3W Township, Perry County.

The appellants contend assessment inequity regarding the residence and outbuildings assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located 0.25 of a mile or 6 miles from the subject. The comparables are improved with ranch-style or "burmed" 1.5-story homes ranging in size from 1,092 to 2,320 square feet of living area.[3] The homes are from 3 to 29 years old. Each home has a basement, two with finished area, central air conditioning, and a garage ranging in size from 401 to 576 square feet of building area. Comparables #1 and #2 each have a pole barn and comparable #3 has an inground swimming pool. The comparables have residence assessments ranging from $73,451 to $93,277 or from $40.21 to $89.68 per square foot of living area. The appellants did not provide the sizes of the two pole barns, disclose whether these pole barns are assessed as residential or farm improvements, or provide any outbuildings assessments.

Based on this evidence, the appellants requested a reduction in the subject's residence assessment to $82,246 and a reduction in the subject's outbuildings assessment to $6,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $100,713. The subject property has a residence assessment of $84,786 or $45.88 per square foot of living area and a farm buildings assessment of $8,872 or $2.46 per square foot of combined building area.

In support of its contention of the correct assessment the board of review submitted information on five equity comparables located from 0.22 to 0.54 of a mile from the subject. The comparables are improved with 1-story homes ranging in size from 1,500 to 2,194 square feet of living area. The dwellings are from 5 to 26 years old. Each home has a basement, two with finished area, central air conditioning, and a garage ranging in size from 576 to 1,040 square feet of building area. Comparable #2 has an additional 768 square foot garage and comparable #5 has an inground swimming pool and a 288 square foot pool shed. The comparables have improvement assessments ranging from $71,097 to $116,639 or from $45.36 to $53.16 per square foot of living area.

The board of review submitted a brief contending that the appellants' comparables #1 and #3 are located in different taxing districts, not within the city limits, and more than 4 miles from the subject. The board of review argued the appellants' comparables #2 and #3 differ from the subject in design, age, and/or garage size. The board of review disclosed the appellants' comparable #1 has an 864 square foot pole barn and the appellants' comparable #2 has a 1,200 square foot pole barn, both of which are assessed as residential improvements, not as farm buildings. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants disagreed with the subject's above grade living area and year built asserted by the board of review. The appellants contended the subject is not located within

[3] The Board finds the best evidence of dwelling size for comparable #1 is found in its property record card presented by the board of review, which was not refuted by the appellants.

the city limits and is on a road that is maintained by the appellants. The appellants argued the board of review's comparables are all located in subdivisions unlike the subject, have finished basement area unlike the subject, and are larger homes than the subject. The appellants contended the subject's garage is a 2-car garage that has below grade area.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

With regard to the residence assessment, the record contains eight comparables for the Board's consideration. The Board gives less weight to the appellants' comparables #1 and #3 and the board of review's comparables #4 and #5, which are located more distant from the subject, differ significantly from the subject in dwelling size, and/or have an inground swimming pool unlike the subject.

The Board finds the best evidence of residence assessment equity to be the appellant's comparable #2 and the board of review's comparables #1, #2, and #3, which are more similar to the subject in dwelling size, age, location, and some features, although these comparables are 1-story homes compared to the subject's 1.5-story burmed design, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. Moreover, one comparable has a pole barn that is assessed as a residential improvement unlike the subject and one comparable has an additional garage unlike the subject, suggesting downward adjustments for these features would be needed. These most similar comparables have improvement assessments that range from $76,571 to $86,007 or from $45.36 to $52.56 per square foot of living area. The subject's improvement assessment of $84,786 or $45.88 per square foot of living area falls within the range established by the best comparables in this record. However, after considering appropriate adjustments to the best comparables for differences from the subject, including differences in design and location, the Board finds the subject's residence assessment is excessive. Based on this record, the Board finds the appellants demonstrated with clear and convincing evidence that the subject's residence was inequitably assessed and a reduction in the subject's residence assessment commensurate with the appellant's request is justified.

With regard to the outbuildings assessment, the Board finds neither party submitted any equity comparables with farm buildings and outbuildings assessments. Thus, the Board finds the appellants have not demonstrated with clear and convincing evidence that the subject's farm buildings were inequitably assessed and a reduction in the subject's outbuildings 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:

C E R T I F I C A T I O N

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: July 21, 2026

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 <u>PETITION AND EVIDENCE</u> 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

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