



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

APPELLANT: David & Nancy Minton  
DOCKET NO.: 09-00147.001-R-1  
PARCEL NO.: 09-13-09-302-063

The parties of record before the Property Tax Appeal Board are David and Nancy Minton, the appellants, and the Macon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Macon County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$15,615  
**IMPR.:** \$80,385  
**TOTAL:** \$96,000

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with one-story single family dwelling with 2,537 square feet of above grade living area. The dwelling was built in 2001 and has a frame and brick veneer construction. Features of the home included a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage with 662 square feet of building area. The subject property has a site with approximately 37,000 square feet of land area and is located in Decatur, Long Creek Township, Macon County.

The appellant, Nancy Minton, appeared before the Property Tax Appeal Board contending overvaluation and assessment inequity as the bases of the appeal.<sup>1</sup> In support of the appeal the appellants submitted information on three comparables improved with one-story dwellings of frame and brick veneer construction that ranged in size from 2,147 to 2,925 square feet of living area. The dwellings were built from 1991 to 1999. One comparable was located next door to the subject property and two comparables were located 1 mile from the subject property. Each

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<sup>1</sup> Although the appellants had indicated incorrect measurement as a element of the appeal, both the appellants and the board of review were in near agreement as to the size of the home. The Property Tax Appeal Board accepts the size of the dwelling as calculated by the appellants.

comparable had a basement and central air conditioning. One comparable had a fireplace. Each comparable also had a two or three-car attached garage that ranged in size from 600 to 924 square feet. These properties had improvement assessments that ranged from \$61,061 to \$69,392 or from \$23.72 to \$28.62 per square foot of above grade living area. The subject has an improvement assessment of \$86,467 or \$34.08 per square foot of above grade living area.

The appellants also indicated their comparable #1, located next door, sold in December 2006 for a price of \$250,000 or \$85.47 per square foot of above grade living area, including land and sold again in June 2009 for a price of \$253,000 or \$86.50 per square foot of above grade living area, including land.

At the hearing Mrs. Minton testified that homes surrounding the subject were homes constructed in the 1940s with assessments ranging from \$22,487 to \$46,100. She testified the house across the street from the subject property has an assessment of \$25,166. She testified this home has been there since the early 1940's and is not in good condition. She also testified the view out the front door of the subject property is of a privacy fence for condominiums, which have an assessment of \$30,928. She further testified that the property that borders the back of the subject property is used to raise horses. Mrs. Minton further testified the house located next door to the subject at 5105 Swashbuckler Lane has been on the market for two years and currently has a price of \$189,900.

The appellant testified her comparable #1 located at 730 Millstream Place, next door to the subject, is most like the subject property of any properties that are in the neighborhood. This property had a total assessment of \$89,772. The appellant testified comparable #2 was a home located in a nice neighborhood with a total assessment of \$70,125. Comparable #3 selected by the appellant was located approximately one mile from the subject and had a total assessment of \$71,906. The appellants also provided photographs of each of these three comparables.

Based on this evidence the appellants requested the subject's assessment be reduced to \$83,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,082 was disclosed. The subject's assessment reflects a market value of \$304,813 or \$120.15 per square foot of above grade living area, including land, when applying the 2009 three year average median level of assessments for Macon County of 33.49%. The subject has an improvement assessment of \$86,467 or \$34.08 per square foot of living area.

To demonstrate the subject property was equitably assessed the board of review submitted an analysis using four comparables located within one mile of the subject property. The data provided by the board of review included copies of the property

record cards for the subject and the four comparables as well as a map noting the location of the subject and the comparables. The property record cards included copies of photographs of the subject and the comparables. Board of review comparable #3 was the same property as appellants' comparable #1 located at 730 Millstream Place. The four comparables were improved with one-story dwellings of frame construction that ranged in size from 2,356 to 2,925 square feet of living area. The dwellings were constructed from 1995 to 2004. Each comparable had a basement that was either partially or fully finished. Each comparable had central air conditioning, three comparables had one fireplace and each had an attached garage ranging in size from 744 to 968 square feet. These properties had total assessments ranging from \$89,772 to \$127,926 and improvement assessments ranging from \$69,392 to \$91,533 or from \$23.72 to \$37.33 per square foot of living area.

The board of review also provided information on four comparable sales that were improved with one-story dwellings that ranged in size from 2,243 to 2,641 square feet of living area. The dwellings were constructed from 2001 to 2004 and were located in Decatur and Oakley. Each comparable had a basement with three being finished with living area, central air conditioning and an attached garage. Two comparables also had fireplaces. Board of review comparable #1 was described as also having a 650 square foot integral garage, comparable #3 was described as also having a detached frame garage with 1,200 square feet and comparable #4 also had a pole building. These properties sold from January 2008 to September 2009 for prices ranging from \$292,000 to \$560,000 or from \$113.59 to \$239.21 per square foot of living area, including land.

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

In rebuttal the appellants asserted board of review equity comparable #1 is located in a more exclusive gated subdivision and is surrounded by homes selling in excess of \$400,000. The appellants asserted that board of review equity comparable #2 sold in March 2011 for a price of \$284,000 or \$116.49 per square foot of living area, including land. The appellants also indicated that board of review equity comparable #4 is located more than one mile from the subject property in one of the most exclusive subdivisions in the city with homes in the area selling in excess of \$400,000.

After hearing the testimony and considering the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellants argued in part overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the

evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). 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 best sales in the record support a reduction in the subject's assessment.

The Board finds the best comparable sales in the record to be appellants' comparable sale #1 and board of review comparable sales #1 and #2. These three comparables were located in Decatur and were improved with one-story dwellings that ranged in size from 2,341 to 2,925 square feet of above grade living area. The dwellings were constructed from 1995 to 2004. Each comparable has a basement with finished living area, central air conditioning and garages. Two comparables also had fireplaces. These sales occurred from December 2006 to December 2008 for prices ranging from \$250,000 to \$560,000 or from \$85.47 to \$239.21 per square foot of above grade living area. The record disclosed the comparable located next to the subject property sold twice, once in December 2006 for a price of \$250,000 or \$85.47 per square foot of above grade living area, including land, and again in June 2009 for a price of \$253,000 or \$86.50 per square foot of above grade living area, including land. Board of review comparable sale #2 had a significantly higher sales price than two of the comparables, at \$560,000 or \$239.21 per square foot of living area, which appears to be an outlier and is given less weight. Excluding board of review comparable sale #2, the comparables had prices of \$250,000, \$253,000 and \$300,000 or from \$85.47 to \$113.59 per square foot of above grade living area, including land. The subject's assessment reflects a market value of \$304,813 or \$120.15 per square foot of above grade living area, including land, when applying the 2009 three year average median level of assessments for Macon County of 33.49%, which was above the range established by the three best comparable sales in the record. Based on this record the Board finds a reduction in the subject assessment is justified based on overvaluation.

The appellants also contend assessment inequity as an alternative basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds a further reduction based on assessment inequity is not warranted.

The Board finds the best equity comparables submitted by the parties to be appellants' comparable #1 and board of review equity comparables #1 through #3. Appellants comparable #1 and board for review comparable #3 are the same property. These three comparables have improvement assessments ranging from

\$23.72 to \$37.33 per square foot of above grade living area. The subject's improvement assessment, after being reduced based on overvaluation as found herein, is \$80,385 or \$31.69 per square foot of above grade living area, which is within the range established by the best equity comparables and a further reduction 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.

*Donald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*J. R.*

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: May 18, 2012

*Allen Castrovillari*

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 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 the subsequent year 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.

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.