



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

APPELLANT: Carol J. Calhoun  
DOCKET NO.: 09-00190.001-R-1  
PARCEL NO.: 09-13-32-476-017

The parties of record before the Property Tax Appeal Board are Carol J. Calhoun, the appellant, by attorney Jerrold H. Stocks of Winters Featherstun et al., in Decatur; 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:** \$8,345  
**IMPR.:** \$89,280  
**TOTAL:** \$97,625

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame and masonry dwelling containing 2,880 square feet of living area that was built in 1995. Features include a crawl-space foundation, central air conditioning and a 756 square foot attached garage. The property has an additional 1,536 square foot masonry detached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement assessment as the basis of the appeal. The appellant did not contest the subject's land assessment.

In support of the inequity argument, the appellant submitted property record cards and a grid analysis with assessment information on three suggested comparable properties. The comparables are located on the same street as the subject and their proximity to the subject ranges from "next door" to "across the street". The comparables consist of one-story style masonry

or frame and masonry dwellings containing from 2,097 to 2,513 square feet of living area that were built in 1989 or 1991. Two comparables feature crawl-space foundations and one has a full finished basement. Other features include central air conditioning, a fireplace and attached garages ranging in size from 624 to 936 square feet of building area. Two comparables have an additional detached frame garage of 576 or 960 square feet of building area. The comparables have improvement assessments ranging from \$60,836 to \$81,593 or from \$29.01 to \$37.29 per square foot of living area. The subject's improvement assessment is \$98,852 or \$34.32 per square foot of living area.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$86,918 or \$30.18 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$107,197 was disclosed.

In support of the subject's assessment, the board of review submitted a one page brief and a grid detailing assessment information of the appellant's comparables as well as one additional comparable. The brief states the subject is larger in size than both parties' comparables and also enjoys an additional bathroom and larger garage square footage. The board of review also argued the comparables submitted by both parties support the subject's improvement assessment.

The additional comparable, submitted by the board of review, consists of a one-story masonry dwelling containing 2,421 square feet of living area which was built in 1994. Other features include a full finished basement, central air conditioning and a 901 square foot attached garage. The comparable has an improvement assessment of \$87,107 or \$35.98 per square foot of living area.

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

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is warranted.

The appellant contends unequal treatment in the subject's improvement assessment. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data, the Board finds the appellant has met this burden.

The Board finds both parties offered four equity comparables for consideration. The Board gave less weight to comparable #1 due to its full finished basement when compared to the subject's crawl-space foundation. Likewise, the Board gave less weight to the board of review's comparable due to its full finished basement when compared to the subject's crawl-space foundation. The Board finds the remaining two comparables are more similar to the subject in location, age, exterior construction and features. These comparables have improvement assessments of \$76,194 and \$60,836 or \$30.32 and \$29.01 per square foot of living area, respectively. The subject's improvement assessment is \$98,852 or \$34.32 per square foot of living area, which falls above the improvement assessments of the most similar comparables in the record. After considering adjustments for any differences in the comparables when compared to the subject, the Board finds the subject's assessment is not equitable and a reduction in the subject's 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

Acting 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: January 20, 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.