



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

APPELLANT: Todd & Michele Houser  
DOCKET NO.: 10-04296.001-R-1  
PARCEL NO.: 09-13-35-300-011

The parties of record before the Property Tax Appeal Board are Todd & Michele Houser, the appellants; and the Macon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$20,176  
**IMPR.:** \$0  
**TOTAL:** \$20,176

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board challenging the assessment for the 2010 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 5 acre vacant unimproved residential site located in Decatur, Long Creek Township, Macon County.

The appellants appeared before the Property Tax Appeal Board contending inequity and overvaluation as the bases of the appeal. In support of these arguments the appellants submitted information on three comparable properties and completed section IV of the appeal form regarding the subject's purchase. The appellants indicated the subject was purchased in December of 2007 for \$60,000. Two of the three comparables were located in the same neighborhood code as the subject as defined by the local assessor. Each of the three 5-acre comparables sold from January 1, 2008 to June 1, 2010 for prices ranging from \$63,000 to \$70,000. Two of the comparables had identical land assessments as the subject. Comparable #1 had a significantly lower assessment (\$1,753) than the subject. The appellants argued that this property was not farmed. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,176. The subject's assessment reflects a market value of \$60,534 when using the statutory level of assessments of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparables, three of which were also submitted by the appellants. The comparables were similar in size and location to the subject. Comparable #4 was an improved property and comparable #3 received an agricultural assessment. Two of the comparables had land assessments identical to the subject.

#### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the appellants' comparable #2, also used by the board of review as comparable #1 which sold in June 2010 for \$63,000. This property is in close proximity to the subject, identical in size

and use. The subject's assessment reflects a market value of \$60,534 which is less than the best comparable sale in this record. The subject's assessment is further supported by its purchase price in December of 2007 for \$60,000. All of the sales in this record ranged from \$59,900 to \$70,000 which bracket the subject's market value of \$63,534 as reflected by its assessment. Therefore, the Board finds the subject is not overvalued based on its assessment.

The appellants also argued assessment inequity. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 which were also used by the board of review. These comparables had improvement assessments of \$20,176, identical to the subject. Both of these comparables were similar to the subject in location and use. The board gave no weight to appellant's comparable #1 and board of review #3 and #4 because these properties received a farmland assessment or were improved properties, unlike the subject. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's was inequitably assessed and a reduction in the subject's 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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 21, 2014

*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.