



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

APPELLANT: John Lang
DOCKET NO.: 12-05319.001-R-1
PARCEL NO.: 08-103-019-00

The parties of record before the Property Tax Appeal Board are John Lang, the appellant, and the Jo Daviess 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 **Jo Daviess County Board of Review** is warranted. The correct assessed valuation of the property is:

LAND: \$35,016
IMPR.: \$0
TOTAL: \$35,016

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2011 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessment for the 2012 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 4.404-acre lot or an approximately 191,838 square foot site which is located in Galena, Guilford Township, Jo Daviess County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted multiple pages of print outs reflecting sales of residential land for the years 2009, 2010 and 2011 along with a two-page letter outlining the argument. The appellant contended that the sales prices in 2009 were significantly higher on a per-square-foot basis than sales that occurred in 2011, except for one property of 1.97-acres that sold for \$0.78 per square foot of land area. As part of the submission, the appellant included a "list of vacant lot sales at Galena Territory 2009, 2010 & 2011" which lacks any information regarding date of sale. There are five parcels which have been highlighted with a yellow marker and reflect parcels ranging in size from 1.97 to 3.16-acres of land area with sale prices ranging from \$20,000 to \$83,500. Next, the appellant submitted individual sheets identified as "supporting evidence" consisting of

five pages reflective of the five properties previously referenced. This data reveals that the sales occurred between August 2009 and December 2011 for prices ranging from \$0.20 to \$0.79 per square foot of land area.

Next, the appellant included an analysis of the list price to sales price ratio of Galena Territory lot sales for 2009, 2011 and 2012. The appellant reported the ratio between listing and selling price was, on average, 67%; from this data, the appellant further argued that the subject property would sell for \$50,000 if this ratio were applied, although the subject's current assessment is reflective of a market value of approximately \$110,000.

In addition, the appellant included evidence of the listing of the subject property along with its listing history. The parcel has been on the market for 1,723 days with a latest asking price of \$74,900 although the original asking price was \$109,900. The appellant reported that there have been no offers on the subject parcel since it was listed.

Based on the foregoing data and argument, the appellant requested a new reduced assessment of \$21,742 or \$0.11 per square foot of land area, which would reflect a market value of approximately \$65,226 or \$0.34 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,166. The subject's assessment reflects a market value of \$108,346 or \$0.56 per square foot of land area, when using the 2012 three year average median level of assessment for Jo Daviess County of 33.38% as determined by the Illinois Department of Revenue.

In rebuttal to the appellant's submission, the board of review contended that the appellant actually submitted 37 sales of property in Galena Territory which ranged in price of \$0.20 to \$4.72 per square foot of land area. (Exhibit B)¹ The board of review argued that 28 of those properties were less than 1.5-acres of land area and comparable #28 was a vacant parcel which sold with an adjoining house (Exhibit C).

Furthermore, the board of review contends that appellant's comparable #19 at 8 Ravine Drive was not a "good" sale since it was purchased by an adjoining land owner (see Exhibit D). The board of review further questioned appellant's comparable #5 at 82 Heatherdowns since it was owned by a contractor and sold by his wife, a realtor (Exhibit E). Of the remaining comparables presented by the appellant's evidence, the board of review contends that there are six properties over 1.5-acres in size which sold for prices ranging from \$0.54 to \$0.93 per square foot of land area or an average price of \$0.75 per square foot of land area.

As to the listing of the subject property, the board of review noted that for 2011, 2012 and half of 2013, the subject parcel had an asking price of \$104,900 (Exhibit F).

¹ This data consists of all properties on the three-page listing that lacked dates of sale, but included address, acreage and total sale price. The five properties the appellant "highlighted" and provided individual data sheets for were identified in Exhibit B as comparables #5, #19, #27, #29 and #34, respectively.

In support of its contention of the correct assessment the board of review submitted information (Exhibit G) on ten comparable sales located in Galena Territory, which included appellant's comparables #27, #29 and #34. The comparables range in size from 1.721 to 3.161-acres of land area and sold between February 2009 and December 2014 for prices ranging from \$52,000 to \$83,500 or from \$0.54 to \$0.93 per square foot of land area. The average sale price is \$0.75 per square foot and the subject's estimated market value based on its assessment is below that amount.

Based on the foregoing data and argument, the board of review requested confirmation of the subject's assessment.

In filed written rebuttal that was postmarked on November 18, 2015. The board of review through its clerk filed a request to strike the appellant's rebuttal filing as being untimely. The appellant was provided an opportunity to respond to the request and failed to do so.

By letter dated October 16, 2015, the appellant was granted a 30 day period to file rebuttal, if any. Said 30 day period ended on Sunday, November 15, 2015. By procedural rule, when a deadline falls on a Saturday, Sunday or legal State holiday, the deadline shall be extended to include the next following business day. Thus, the rebuttal should have been postmarked no later than Monday, November 16, 2015 in order to have been timely filed. Given that the rebuttal was postmarked on November 18, 2015, the Board finds the rebuttal was untimely filed and shall not be considered on this record.

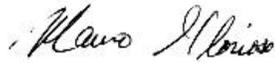
Conclusion of Law

The appellant presented sales data to assert that the market value of the subject property was 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant presented printouts with 37 properties that sold in the Galena Territory, but the appellant highlighted five of those sales for purposes of this appeal before the Property Tax Appeal Board. Those comparables ranged in size from 1.97 to 3.16-acres of land area. The board of review presented 10 sales of properties, three of which had been presented by the appellant's highlighted properties. The board of review comparables ranged in size from 1.721 to 3.161-acres of land area. In addition, the appellant noted that the subject property was offered for sale for \$74,900; the board of review refuted the appellant's assertion and pointed out that, as of the assessment date at issue of January 1, 2012, the subject had an asking price of \$104,900.

The Board finds the best evidence of market value to be appellant's asking price of the subject property as of January 1, 2012 of \$104,900 or \$0.55 per square foot of land area. The subject's assessment reflects a market value of \$108,346 or \$0.56 per square foot of land area, which is excessive given the subject's asking price as of the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is 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.



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: May 20, 2016



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.