

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: John C. Aegerter  
DOCKET NO.: 05-01099.001-C-1  
PARCEL NO.: 14-03-100-003

The parties of record before the Property Tax Appeal Board are John C. Aegerter, the appellant; and the Lake County Board of Review.

The subject property consists of a 6.08-acre tract of land located in Ela Township, Lake County, Illinois, improved with a 220-foot tall radio relay tower and a 360 square foot equipment building of frame construction. The equipment building was constructed in 1970.

The appellant appeared before the Property Tax Appeal Board claiming contentions of law in that the fair market value of the subject was not accurately reflected in its assessed value. In support of that argument, the appellant offered testimony, assessment data, a brief, prior Property Tax Appeal Board decisions, a cost estimate proposal and a building analysis. The subject improvement is assessed at \$15,135 or an estimated market value of \$45,711 or \$126.98 per square foot of building area excluding land. In further support of the claim, the appellant submitted documentation and testimony indicating the cost new of a building similar to the subject to be \$19,585.

During cross-examination the appellant testified that the relay tower was purchased in 1993 for \$22,500 as part of a liquidation sale. The appellant further testified that he earns approximately \$1,700 per month rent from the tower with monthly expenses of \$200 for electricity, \$100 for insurance and approximately \$5,000 per year for administrative fees. The appellant did not produce documentation to support this testimony. Based on this evidence, the appellant requested a reduction in the subject's assessment.

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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 Lake County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	19,308
IMPR.:	\$	5,579
TOTAL:	\$	24,887

Subject only to the State multiplier as applicable.

PTAB/EEB/Oct.07/2005-01099

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$34,443 was disclosed. The subject's total assessment of \$34,443 reflects a market value of approximately \$104,026 using the 2005 three year median level of assessments for Lake County of 33.11% as determined by the Illinois Department of Revenue.

In support of the subject's assessment, the board of review submitted a letter from the Ela Township Assessor, a property record card, a comparison grid, building permits and photographs. The Ela Township Assessor was not present to offer oral testimony concerning the method of valuation or assessment; however the Deputy Assessor for Ela Township was present as the board of review's witness. The comparison grid consists of two parcels containing communication buildings. The property record cards depict comparable one as having 160 square feet of building area and the other as having two buildings containing a total of 320 square feet of building area. The suggested comparables had improvement assessments of \$18,552 and \$18,343. The property record cards failed to depict detailed information regarding the age, type of construction or cost data for the subject or the comparables. The board of review's witness, the Deputy Assessor, testified that all communication buildings within Ela Township were valued at \$45,000. Age, size, type or height did not affect the assessed value. The witness further testified that the Assessor's Office had requested income statements from the appellant, which were refused. The Deputy Assessor stated she would produce the letter of request, however, the letter was never produced. Based on this evidence the board of review requested confirmation of the subject property's assessment.

During cross-examination, the Deputy Assessor was unable to testify how the market value amount of \$45,000 was arrived at for communication buildings in Ela Township and admitted she had no documentation to support this argument or refute the appellant's market value claim.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The appellant argued the subject property's assessment was not reflective of its fair market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has overcome this burden and a reduction in the subject's assessment is supported.

The Board gave no weight to the board of review's assessment data used to refute the appellant's overvaluation contention. The Board finds the best and only evidence of the subject's market

value is the appellant's proposed replacement cost new for a communication building. The appellant offered a quote of \$19,585 for a new building similar to the subject in size and construction. The board of review failed to offer any evidence to refute the appellant's overvaluation claim or support its assessment of the subject.

Upon request, the property record cards were submitted in order for the Board to examine the cost valuation of each comparable. However, the property record cards are devoid of any meaningful information from which the Property Tax Appeal Board may perform an accurate valuation analysis. The Board finds the evidence submitted by the board of review is void of any valuation approach to establish a fair market value for the subject or the suggested comparables. The replacement cost evidence submitted by the appellant to prove the subject's replacement cost new is suspect at best, however, it is the only reliable valuation evidence presented in this record.

The board of review failed to offer any evidence regarding the subject's value and was unable to offer testimony regarding how the market value amount of \$45,000 was computed, therefore, the Board finds this amount is arbitrary and not indicative of the subject's actual value.

In conclusion, the Board finds the appellant has shown by a preponderance of the evidence that the subject's building was overvalued and a reduction in the subject property's improvement assessment commensurate with the appellant's request 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.



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: December 7, 2007



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

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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.