

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Hecht Property Limited Partnership #3
DOCKET NO.: 05-02509.001-R-1 and 05-02509.002-R-1
PARCEL NO.: 11-26-016-001 and 11-26-016-003

The parties of record before the Property Tax Appeal Board are Hecht Property Limited Partnership #3, the appellant; and the Effingham County Board of Review.

The subject property consists of two lakefront parcels. Parcel 11-26-016-001 is improved with a one and one-half-story brick and frame dwelling, built in 2003, that contains 1,761 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a 600 square foot garage, a full, unfinished basement, a swim deck and a boat house with dock. Parcel 11-26-016-003 is improved with a boat dock only.

The appellant, in the person of Colleen Nuxoll, president of Hecht Property Limited Partnership #3, appeared before the Property Tax Appeal Board claiming the board of review had erroneously assessed parcel 11-26-016-001 as having two boat docks. The appellant contested neither the land assessments for either parcel, nor the dwelling assessment on parcel 11-26-026-001. The appellant further did not contest the actual boat dock assessed values, only the improper assessment for two boat docks on the same parcel. The appellant's evidence claimed a letter was received from the Effingham County Assessor's office on April 10, 2006 indicating a "residential addition" had been made to parcel 11-26-16-001, with a corresponding increase in the improvement assessment of \$3,500. When Nuxoll called the assessor's office for an explanation, she was told that a roof had been added to the boat dock. Nuxoll explained that the boat dock which had had a roof added to it was actually on parcel 11-26-016-003 and that the boat dock on parcel 11-26-016-001 had been rebuilt in 2003-2004 and included a roof at the time of its

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

<u>DOCKET NO.</u>	<u>PROPERTY NO.</u>	<u>LAND</u>	<u>IMPR.</u>	<u>TOTAL</u>
05-02509.001-R-1	11-26-016-001	\$ 12,740	\$ 82,000	\$ 94,740
05-02509.002-R-1	11-26-016-003	\$ 8,790	\$ 3,500	\$ 12,290

Subject only to the State multiplier as applicable.

PTAB/MRT/11/20/07

construction. The appellant was told the situation would be rectified in a few weeks. A hearing before the Effingham County Board of Review resulted in no change in the subject's assessment. The appellant also submitted property record cards and photographs of boat docks on several other properties, as well as a grid analysis of two comparable properties with boat docks. The property record cards listed only the full values of the boat docks ranging from \$17,650 to \$76,750. No sizes or features of the boat docks were included on the property record cards. Based on this evidence, the appellant requested the improvement assessment for parcel 11-26-016-001 be reduced by \$3,500 to \$82,000, to account for one boat dock only.

During the hearing, Nuxoll testified regarding the facts stated above. She reiterated that parcel 11-26-016-003 for some years had only a boat slip and that a roof had indeed been added in 2004. However, the boat dock on parcel 11-26-016-001 had a roof built when it was constructed new in 2003-2004. She testified the property record cards for the two subject parcels indicate that for 2005, parcel 11-26-016-003 correctly shows an improvement assessment of \$3,500 for the boat dock to which a roof was added in 2004. Nuxoll further testified that when the board of review added the correct boat dock assessment to parcel 11-26-016-003, it failed to remove the same \$3,500 boat dock assessment from parcel 11-26-016-001, such that the latter parcel's improvement assessment included assessments for two boat docks. The appellant contends this clearly shows the board of review failed to remove the second boat dock assessment from parcel 11-26-016-001's improvement assessment at the time it added this same amount to parcel 11-26-016-003's improvement assessment to account for the boat dock with new roof that properly belonged on the latter parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$110,530 for both parcels was disclosed. In support of the subject's assessment, the board of review submitted property record cards for both subject parcels, as well as property record cards and photographs for several comparable properties located near the subject. In the comments section of the property record card for subject parcel 11-26-016-003, notations indicate that an assessment for a boat dock was added for 2005 and that a building permit for erection of a roof on this dock was issued in 2004. The board of review contends this accurately reflects the improved boat dock on the parcel for the instant assessment year. Regarding the property record card for parcel 11-26-016-001, the comments section includes notations including "'05 revalued boat dock apparently improved since last review". Just above this notation is another comment indicating "'05 pick up roof for boat dock". The board of review contends that, notwithstanding these

notations, the property record cards for both parcels 11-26-016-001 and 11-26-016-003 properly indicate the appropriate boat docks. Based on this evidence the board of review requested the subject's total assessment be confirmed.

During the hearing, the board of review's representative testified that the property record card for parcel 11-26-016-001 shows an initial improvement assessment of \$82,210, which was increased to \$85,500 to reflect application of a 4% township equalization factor. The representative testified it is merely coincidental that the increased assessment for parcel 11-26-016-001 to reflect the township factor approximates the \$3,500 assessment for the boat dock added to parcel 11-26-016-003. Regarding parcel 11-26-019-001, the representative testified the word "factor" appears next to the lots, buildings and total assessment figures for 2005 on the property record card. He claimed this notation supports the board of review's contention that the increased improvement assessment for 2005 for parcel 11-26-016-001 from \$82,210 to \$85,500 reflects only the application of a 4% township equalization factor, but does not erroneously include the assessment for the second boat dock which properly belongs with parcel 11-026-016-003. When questioned by the hearing officer as to whether any additional evidence in the form of notes by assessing officials was available to support the board of review's contention, the representative testified he relied on information given to him by his staff. No documentation to support this statement was provided at the hearing.

In rebuttal testimony, the appellant testified the property record card for parcel 11-26-016-001 clearly includes in its comments section several incorrect statements regarding the two boat docks in question. The appellant testified the card shows no notations indicating that a reduction in the parcel's improvement assessment had been made to compensate for the removal of the assessment for the second boat dock, which belongs on parcel 11-26-016-003.

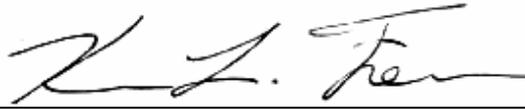
After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of this appeal. The Board finds a reduction in the improvement assessment for parcel 11-26-016-001 is warranted. The record includes property record cards for parcels 11-26-016-001 and 11-26-016-003. The property record card and associated assessment for parcel 11-26-016-003 appear to properly reflect a boat dock with a roof added in 2004. The appellant did not dispute the improvement assessment of \$3,500 for this boat dock. Therefore, the Board finds the assessment of parcel 11-26-016-003 is correct.

Regarding parcel 11-26-016-001, the Board finds the evidence and testimony revealed that the board of review had erroneously included assessments for both boat docks on this parcel as documented by notations in the comments section of the parcel's property record card. Notwithstanding testimony by the board of review's representative that the assessment for the second boat dock was removed from parcel 11-26-016-001's assessment simultaneous with the application of a 4% township equalization factor, the Board finds the board of review's contention is unsupported. The Board finds no notation on the property record card for this parcel that the second boat dock's assessment was removed for 2005. The board of review's representative testified he was told by staff members that the assessment was adjusted, but the record includes no evidence that such adjustment took place. Therefore, the Board finds a reduction in the subject's assessment for parcel 11-26-016-001 is warranted to account for the erroneous assessment of two boat docks on this same parcel.

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:

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"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.