

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: David A. and Connie L. Steffen
DOCKET NO.: 06-01240.001-R-1
PARCEL NO.: 14-07-200-005

The parties of record before the Property Tax Appeal Board are David A. and Connie L. Steffen, the appellants, and the McHenry County Board of Review.

The subject property consists of a 10 acre tract of land that is improved with a dwelling and pole barn.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject land assessment is not uniform or reflective of its fair market value as the bases of the appeal. The subject's improvement assessment was not contested.

The appellants first contested the subject's increased land assessment from \$50,150 in 2004 to \$99,722 in 2006. The appellants next argued the back portion of the subject parcel is un-buildable due to its soil types. In support of this argument claim, the appellants submitted documentation from the McHenry Soil and Conservation District showing the subject parcel contains three separate types of soils that have poor drainage. The appellants submitted photographs depicting part of the subject parcel has a propensity to flood.

The appellants also submitted four suggested comparable properties that were presented to them at the local board of review hearing. The comparables consist of lots that range in size from 5 to 11.32 acres of land area and have land assessments ranging from \$51,646 to \$109,112 or from \$9,638 to \$10,329 per acre. Comparable 2 sold in March 2001 for \$340,000 or \$30,035 per acre.

The appellants submitted documentation from the McHenry Soil and Conservation District indicating comparables 3 and 4 have similar soil types as the subject while comparables 1 and 2 have well or moderately well drained soil types. The appellants did not dispute the back portion of the subject property has value, but contend the subject parcel should not be compared to buildable

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

LAND:	\$	99,722
IMPR.:	\$	57,500
TOTAL:	\$	157,222

Subject only to the State multiplier as applicable.

land and should not be assessed as high as similar sized parcels with superior soil types. Based on this evidence, the appellants requested the Property Tax Appeal Board reduce the subject's land assessment to \$50,150.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$157,222 was disclosed. The subject has a land assessment of \$99,722 or \$9,972 per acre, which reflects an estimated market value of \$299,376 or \$29,938 per acre using McHenry County's 2006 three-year median level of assessments of 33.31%.

The board of review submitted a letter prepared by the township assessor. The letter indicates the appellants' evidence in this appeal is comprised of the same evidence that was presented before the McHenry County Board of Review.

In support of the subject's improvement assessment, an assessment analysis for the same three comparables submitted by the appellant was submitted. Based on this evidence, the board of review requested confirmation of the subject property'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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued the subject property's assessment was not reflective of its fair market value and inequitably assessed because the back portion of the subject parcel is un-buildable due to its soil types. The appellants evidence indicates the subject parcel contains soils types with poor drainage resulting in a propensity to flood. 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 (2nd Dist. 2000). The Board finds the appellants failed to overcome this burden.

The Property Tax Appeal Board finds the appellants provided no conclusive evidence regarding diminution of the subject's land value due to its soils types on the back portion of the site, which has a propensity to flood. The Board recognizes the appellants' premise that the subject's value may be affected by its soil types that result in poor drainage and periodic flooding, but submitted no credible market evidence to measure the perceived impact or indicating the subject's estimated market value as reflected by its assessment was incorrect. The Board finds the only evidence of value contained in this record is the one land sale contained in both parties' evidence. This property is located 1.8 miles from the subject and contained 11.32 acre of land. It sold in March 2001 for \$340,000 or \$30,035 per acre. The subject's land assessment of \$99,722 for 10 acres reflects an

estimated market value of \$299,376 or \$29,938 per acre, which is supported by the only market evidence contained in this record. Therefore, no reduction in the subject's land assessment is warranted.

The appellants' also argued the subject's land was inequitably assessed. The Illinois Supreme Court has held that 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). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the evidence, the Board finds the appellants have not overcome this burden and no reduction is warranted.

The Property Tax Appeal Board finds the parties submitted assessment information for the same three comparables for consideration. They range in size from range in size from 5 to 11.32 acres of land area and have land assessments ranging from \$51,646 to \$109,112 or from \$9,638 to \$10,329 per acre. The subject property has 220,924 square feet of land area and a land assessment of \$99,722 or \$9,972 per acre of land area, which falls within the range of the comparables on a proportional basis. The two comparables the appellants claim have similar soil types and are located next to the subject each have land assessments of \$10,329 per acre, which is higher than the subject's per acre land assessment of \$9,972. Based on this analysis, the Board finds the appellants failed to demonstrate the subject property was inequitably assessed by clear and convincing evidence.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same geographic area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist based on the evidence submitted.

In conclusion, the Board finds the appellants failed to demonstrate a lack of uniformity in the subject's assessment by clear and convincing evidence or overvaluation by a preponderance of the evidence. Therefore, the Board finds the subject property's assessment as established by the board of review is correct and no reduction is warranted.

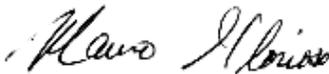
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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: August 24, 2009



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.