



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

APPELLANT: Richard & Grace Ann Dillinger
DOCKET NO.: 06-02343.001-R-1 through 06-02343.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard & Grace Ann Dillinger, the appellants, and the St. Clair County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change and a reduction** in the assessment of the property as established by the St. Clair County Board of Review are warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
06-02343.001-R-1	06-26.0-100-045	25,445	70,165	\$95,610
06-02343.002-R-1	06-26.0-100-026**	14,539	44,702	\$59,241

Subject only to the State multiplier as applicable.

ANALYSIS

Parcel # 06-26.0-100-045 - 1673 Imbs Station Road

The subject parcel of 8.4-acres is improved with a multi-level single-family dwelling of frame and masonry exterior construction containing 2,466 square feet of living area. The dwelling was built in approximately 1986. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 576 square feet of building area. The property also has a pole barn and is located in East Carondelet, Sugarloaf Township, St. Clair County.

The appellants' appeal is based on unequal treatment in the assessment process primarily with regard to the land.¹ The appellants contended that "approximately 40%" of the subject property was sinkholes and argued that "the market price in our area for this type of land is considerably lower than acreage that is basically 'open land.'" In support of this proposition,

¹ As stated on the Residential Appeal form, the appellants also sought a reduction in the subject's improvement assessment; only two comparables were improved with dwellings and, as stated in Section V of the form, at least three comparables must be provided for comparison purposes.

the appellants submitted property record cards for three "neighboring" properties in East Carondelet along with aerial photographs of the parcels, and sixteen unidentified color photographs of wooded areas, a stream, and cracks in foundations and masonry of unidentified building(s) which appellants contended was "damage to buildings caused by daily blasting" at a nearby quarry. Appellants further argued that the comparables consisted basically of 'open land' with outbuildings, large lawns, pasture and hay used to feed horses on the property, but the subject's sinkholes were "basically wasteland."

The three comparable properties contain 5 and 5.19-acres each. The equalized land assessments ranged from \$15,241 to \$15,877 or from \$2,937 to \$3,059 per acre. The subject's equalized land assessment was \$25,445 or \$3,029 per acre. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$20,122 or approximately \$2,395 per acre.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$95,610 was disclosed. In response to the appellants' evidence, the board of review noted that appellants did not supply any evidence that land with sink holes carries a lower market value than other land in the area.

The board of review presented descriptions and assessment information on three comparable properties said to be located within 1-mile of the subject. The comparable parcels range in size from 1.7 to 5.2-acres and have equalized land assessments ranging from \$6,105 to \$10,566 or from \$2,032 to \$3,591 per acre of land. Based on this evidence, the board of review requested confirmation of the subject'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 Board further finds a reduction in the subject's land assessment for parcel number 06-26.0-100-045 is not warranted.

In this appeal, although the appellants claim the parcel is devalued by the existence of "sinkholes," the appellants provided no evidence of market value associated with the subject property. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Official Rules of the Property Tax Appeal Board, 86 Ill. Admin. Code Sec. 1910.65(c). The appellants did not provide any evidence, such as an appraisal, establishing an alternate estimate of market value of the subject property as of January 1, 2006, considering the property's condition or evidence of other properties with sinkholes which had lower values than the subject. Thus, the Property Tax Appeal Board finds that the appellants failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its condition with the presence of sinkholes.

Through the submission of assessment data for three suggested comparables, the appellants have contended unequal treatment in the subject's land assessment as the basis of the appeal. 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 assessment data, the Board finds the appellants have not met this burden.

The parties submitted six suggested comparable properties to support their respective positions before the Property Tax Appeal Board. These comparables had land assessments that ranged from \$2,032 to \$3,591 per acre of land area. The subject's land assessment of \$3,029 per acre of land area is within the range established by the most similar comparables. Moreover, the board of review submitted data on improved properties which documents that the subject dwelling is equitably assessed. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted on this record.

Parcel # 06-26.0-100-026 - 1623 Imbs Station Road

The subject property consists of a 4.8-acre parcel improved with a one-story single-family dwelling of masonry exterior construction containing 1,640 square feet of living area. The dwelling was built in approximately 1979. Features of the home include a full, unfinished basement, central air conditioning, a fireplace, and an attached two-car garage of 500 square feet of building area. The property also has a pole building and is located in East Carondelet, Sugarloaf Township, St. Clair County.

The appellants' appeal is based on unequal treatment in the assessment process primarily with regard to the land.² The appellants contended that "approximately 60%" of the subject property was sinkholes and argued that "the market price in our area for this type of land is considerably lower than acreage that is basically 'open land.'" In support of this proposition, the appellants submitted property record cards for three "neighboring" properties in East Carondelet along with aerial photographs of the parcels. Appellants further argued that the comparables consisted basically of 'open land' with outbuildings,

² As stated on the Residential Appeal form, the appellants also sought a reduction in the subject's improvement assessment; only two comparables were improved with dwellings and, as stated in Section V of the form, at least three comparables must be provided for comparison purposes.

large lawns, pasture and hay used to feed horses on the property, but the subject's sinkholes were "basically wasteland."

The three comparable properties contain 5 and 5.19-acres each. The equalized land assessments ranged from \$15,241 to \$15,877 or from \$2,937 to \$3,059 per acre. The subject's equalized land assessment was \$15,269 or \$3,181 per acre. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$10,565 or approximately \$2,201 per acre.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$59,971 was disclosed. In response to the appellants' evidence, the board of review proposed to reduce the land assessment and leave the improvement assessment unchanged for a newly reduced total assessment of \$59,241.

In further response to the appellants' evidence, the board of review noted that appellants did not supply any evidence that land with sink holes carries a lower market value than other land in the area. In a grid analysis, the board of review presented descriptions and assessment information on four comparable properties that range in size from 0.20 to 5-acres and have equalized land assessments ranging from \$711 to \$15,269 or from \$2,658 to \$3,555 per acre of land. Based on this evidence, the board of review requested a reduction in the subject's land assessment to \$14,539 or \$3,029 per acre.

The appellants were notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellants did respond to the Property Tax Appeal Board by the established deadline and rejected the proposed reduction. The appellant further reiterated their contentions that their evidence establishes that the subject parcel with sinkholes has a lower market value than the comparable properties presented.

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 Board further finds a reduction in the subject's land assessment for parcel number 06-26.0-100-026 is warranted.

In this appeal, although the appellants claim the parcel is devalued by the existence of "sinkholes," the appellants provided no evidence of market value associated with the subject property. Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. Official Rules of the Property Tax Appeal Board, 86 Ill. Admin. Code Sec. 1910.65(c). The appellants did not provide any evidence, such as an appraisal, establishing an alternate estimate of market value of the subject property as of January 1, 2006, considering the property's condition or evidence of other properties with sinkholes which had lower values than the

subject. Thus, the Property Tax Appeal Board finds that the appellants failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its condition with the presence of sinkholes.

The appellants contend unequal treatment in the subject's land assessment as the basis of the appeal. 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 assessment data, the Board finds the appellants have not met this burden based on the evidence they presented to the Board.

As to the improvement inequity argument, the board of review submitted data on improved properties which documents that the subject dwelling appears to be equitably assessed.

As to the land inequity argument, the parties submitted seven suggested comparable properties to support their respective positions before the Property Tax Appeal Board. These comparables had land assessments that ranged from \$2,658 to \$3,555 per acre of land area. The subject's land assessment of \$3,181 per acre of land area is within the range established by these most similar comparables.

However, for purposes of uniformity, the board of review proposed to reduce the subject parcel's per acre land assessment to be the same as parcel number 06-26.0-100-045 on a per-acre basis. While the appellants rejected that offer, the Property Tax Appeal Board finds that the land assessment reduction as proposed should be implemented for purposes of uniformity in assessment.

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

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerski

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: April 23, 2010

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.