



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

APPELLANT: Wallace Ramsay
DOCKET NO.: 06-02542.001-F-1
PARCEL NO.: 03-10-200-003

The parties of record before the Property Tax Appeal Board are Wallace Ramsay, the appellant; and the Boone County Board of Review.

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

F/Land:	\$9,179
Homesite:	\$13,333
Residence:	\$36,633
Outbuildings:	\$10,933
TOTAL:	\$70,078

Subject only to the State multiplier as applicable.

ANALYSIS

The parties of record before the Property Tax Appeal Board are Wallace Ramsay, the appellant, and the Boone County Board of Review.

The subject property consists of an 80-acre farm parcel located in Caledonia Township. The property is improved with a part one-story and part two-story frame dwelling built in 1868 on a one-acre home-site, with an addition in 1966, as well as various farm buildings.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process and overvaluation regarding the subject's land and improvements as the bases of the appeal. The appellant did not contest the subject's farmland assessment. In support of the land inequity argument, the appellant submitted a Boone County Soils Calculation Report (Exhibit 3). The report depicts the subject's

homesite is 0.67-acres. The appellant argued that the Boone County Assessment officials assessed the subject's homesite based on a 1.0-acre calculation which is not uniform with other counties throughout the State of Illinois. The appellant argued that Illinois Department of Revenue, Bulletin 810, required the actual size of the subject's homesite be used for assessment purposes. The appellant also submitted a letter from Donn Hathaway, Multi-Township Assessor, Boone County Assessment District 1. The letter depicts that land in Caledonia Township south of Rt. 173 should not be compared and assessed in relation to land in northern Boone County. The author of the letter was not present to testify regarding the context of the letter. The appellant also submitted nine land sales into the record. The land sales ranged in size from 0.6-acres to 20-acres. The land sales occurred from April 2000 to August 2003 and sold for prices ranging from \$15,000 to \$100,000 or \$3,200 to \$35,000 per acre with a median sales price of \$5,210 per acre.

In support of the subject's overvaluation argument, the appellant submitted photographs of the residence and various farm buildings. The appellant argued the subject's farm buildings were over assessed. He claimed the buildings were old and dilapidated. The appellant claimed the various farm buildings had market values as follows: a farm storage building \$15,000, two sheds had no value, a Morton building - \$5,000, total grain bins - \$6,100, milk house had no value, two barns - \$750, a poultry house - \$100, a hog house - \$750 and a grainery - \$200. The appellant argued that a farm located in Manchester Township sold for \$900,000 in May 2005. It was argued that 5.4-acres of the farm sale was listed for sale at \$385,000. The appellant argued that removing the 5.4-acres would leave a residual value for the farm sale at \$550,000 or \$4,973 per acre of farm land without the farm buildings. The appellant argued that working farms were overvalued due to non-farm urban buyers causing an increase in market values.

The appellant also argued that the grain bins were overvalued by the local assessment officials. In support of this argument the appellant argued that an auction in 2007 depicted bins sales ranging from \$0.05 to \$0.15 per bushel capacity. The appellant submitted sales information on 14 grain bin sales (Exhibit 1) that occurred in January 2007. The grain bins sold for prices ranging from \$100 to \$2,600 or from \$0.32 to \$0.16 per bushel capacity. Information regarding construction type and foundation were not submitted. The appellant also submitted a sales auction document for grain bins that occurred in February 2007. The three sales were for bins that had a bushel capacity of 20,000 or 40,000. The bins reportedly sold for prices ranging from \$2,100 to \$5,800 or from \$0.105 to \$0.16 per bushel capacity. Based on these auction prices, the appellant argued that his four grain bins had a total value of \$6,100 (Exhibit 2). Based on this evidence, the appellant requested reductions in the assessments of the subject's home site, dwelling and farm buildings.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$70,078 was disclosed.

In support of the subject's assessment the board of review submitted a letter prepared by Chief County Assessment Official Pat Elder that responded to the appellant's contentions. In the letter, Elder explained that all farmland and home sites were reassessed in 2006 in Boone County pursuant to Illinois Department of Revenue Bulletin 810. Elder stated that Bulletin 810 required all farm home sites and farmland to be re-measured. Elder testified that all rural residential lots, both farm and residential, were revalued based on three years of sales in Boone County. Elder testified that land values were determined using a regression analysis and then entered into a PROVAL CAMA mass appraisal system to assure equitable assessments throughout the county. Based on the analysis, it was determined that all land lots of 0.5-acres to 1-acre had a value of \$30,000 with an additional \$10,000 added for the cost of well and septic services. These values were based on the sales of all vacant land and improved sales in Boone County. The board of review submitted ten sales of rural residential properties similar to the subject. The sales were improved with frame 1.5-story or two-story farm homesteads with various outbuildings. It was argued that each had the same utility as the subject. The comparables had unfinished basements ranging from 360 to 2,048 square feet of basement area. The sales were situated on sites ranging from 2 to 13-acres with improvements ranging in size from 1,343 to 4,393 square feet of living area. The analysis depicts the improvement on one of the comparables was destroyed. The homes were built from 1880 to 1930. They sold from January 2005 to January 2006 for prices ranging from \$81,500 to \$289,000 or from \$58.38 to \$185.49 per square foot of living area, including land and various outbuildings. The comparables had land assessments ranging from \$13,646 to \$55,081 and improvement assessments ranging from \$22,185 to \$71,496 or from \$15.47 to \$38.29 per square foot of living area. The subject's total assessment of \$70,078 reflects a market value of approximately \$212,036 using the 2006 three year median level of assessments for Boone County of 33.05% as determined by the Illinois Department of Revenue. Elder testified that farm buildings in Boone County were valued based on the Illinois Cost Manual using age, height and capacity, less depreciation. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After hearing the testimony 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 that a reduction in the subject property's assessment is not warranted.

The appellant argued unequal treatment in the assessment process as one basis of the appeal. 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 assessment data, the Board finds the appellant has not met this burden.

The Board finds the subject's improvement assessment of \$17.09 per square foot of living area is within and at the lower end of the range established in this record. The Board finds the board of review's comparables #3, #4 and #7 were the most similar properties when compared to the subject. These three comparables had improvement assessments that ranged from \$16.76 to \$21.68 per square foot of living area. The subject's improvement assessment of \$17.09 per square foot is within this range. Therefore, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in this record.

The Board finds all of the comparables submitted by the board of review had land assessments ranging from \$13,646 to \$55,081, which support the subject's non farmland assessment of \$13,333 and total land assessment of \$22,512.¹ The evidence disclosed the subject's home site is assessed using a regression analysis. Testimony and evidence depicted land from 0.5-acres to 1.0-acres in Boone County had a market value of approximately \$30,000 with an additional \$10,000 for well and septic. The subject's assessment reflects a land value of \$40,342, which is only slightly higher. The Board finds this is not clear and convincing evidence of inequity. The appellant has not sufficiently challenged the methodology used by the Boone County assessment officials as not being indicative of fair market value or inequitable when compared with other farmstead property. The appellant questioned the home site assessment practices of the Boone County assessment officials, however, the appellant failed to provide assessment data for home sites within Boone County. Based on the evidence contained in this record, the Board finds the appellant has not shown the subject's home site is inequitably assessed when compared to other non farmland in Boone County.

The appellant also argued overvaluation as a basis of the appeal. 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.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has not met this burden.

Regarding the land overvaluation argument concerning the subject's non-farm land, the Board finds the appellant submitted

¹ The break down between non farmland and farmland was not provided by the board of review or contested by the appellant.

land sales data, however, detailed information was not provided for the land sales, such as location and terms of sale that would enable the Property Tax Appeal Board to determine if the properties were similar to the subject, or determine if an open arm's length transaction occurred. Additional farmland is not assessed based on its market value; therefore, the market data provided by the appellant is not relevant. Therefore, the Board gave this evidence little weight in its analysis. Further the Board gave greater weight to the board of review's market sales data regarding rural land values concerning home sites. The record disclosed all rural land values in Boone County that ranged in size from 0.5-acres to 1.0 acres were valued at \$30,000 with an additional \$10,000 if improved with well and septic services. The appellant did not sufficiently challenge this data. The Board finds the appellant's own evidence depicted land sales ranging from \$15,000 to \$100,000.² The Board next considered the board of review's comparable sale #2. This comparable sale contained 2.44-acres of land improved with a farm house. This property sold for \$81,000 in November of 2005. The house was removed on this property and the lot reportedly sold for \$134,000 or \$54,918 per acre in March 2006. The Board finds the best evidence of the subject's non farmland market value is found in the board of review's comparable sale #2. Based on the limited information regarding the land sales contained in this record, the Board finds the appellant has not sufficiently demonstrated overvaluation of the subject's non farmland as reflected by its assessment.

In regards to the overvaluation claim for the farm buildings, the Board finds the appellant submitted no detailed documentation of comparable sales of land improved with dwellings and farm buildings. The one sale involving a farmstead submitted by the appellant lacked detailed information. The Board gave little weight to the market value estimates for the subject's farm buildings submitted by the appellant that were based on an auctioneer's estimate of grain bins and on the appellant's experience as a farmer. The appellant failed to present evidence regarding the arm's length nature of each transaction. In addition, the appellant failed to include construction information, foundation types or costs of moving said structures, which would necessarily increase or decrease the value of each sale. Therefore, the Board also gave this information little weight in its analysis. The Board finds the board of review's representative testified that all farm buildings of various types throughout the county, including grain bins of various sizes, were valued by the chief deputy assessor using the same methodology. This process involved calculating the cost to construct, less depreciation, for all buildings with roofs, a process detailed in the Illinois Real Property Appraisal Manual. The Board finds the appellant did not sufficiently challenge this data or evidence as being in error. Finally, the Board finds a consistent methodology was employed to value all farm buildings

² The land sales did not delineate between non farmland and farmland.

in Boone County. Therefore, the Board finds the appellant has failed to prove by clear and convincing evidence that the subject's farm buildings were inequitably assessed or overvalued by a preponderance of the evidence.

The Board also gave little weight to the appellant's estimate of the subject dwelling's value. The appellant presented one sale to support his argument that the subject's residence was overvalued. Detailed information regarding this one sale was not submitted. The board of review presented ten sales of rural farmstead properties. The Board gave more weight to comparable sales #3, #4 and #7 submitted by the board of review because they were more similar in size to the subject. These three properties sold from April to December 2005 for prices ranging from \$100.00 to \$134.07 per square foot of living area, including land. The subject's total assessment of \$70,078 reflects a market value of \$98.90 per square foot of living area, including land, which is below the range established in this record. Therefore, the Board finds the subject's assessment is supported by the evidence contained in this record.

In conclusion, the Board finds the subject's home site is equitably assessed and a reduction is not warranted. As to the inequity contention regarding the subject's dwelling and farm buildings, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence and the improvement assessments are correct and no reduction is warranted. Finally, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's estimated market value is correct and no reduction is warranted on that basis.

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 Morris

Member

Shawn R. Lerbis

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 20, 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.