

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Ellsworth D. Emery
DOCKET NO.: 06-02652.001-F-1
PARCEL NO.: 15-14-17-100-003

The parties of record before the Property Tax Appeal Board are Ellsworth D. Emery, the appellant; and the Clinton County Board of Review.

The subject property consists of a 35 acre tract with a 1.22 acre homesite that is improved with a one-story frame dwelling on a crawl space. The dwelling was constructed in 1959 and contains 1,632 square feet of living area. The dwelling has an attached garage with 440 square feet. Other improvements include a 600 square foot barn and a 2,400 square foot machine shed.

The appellant appeared before the Property Tax Appeal Board contending the assessment of the subject property was excessive due to the fact there is no publicly maintained road to the property. The appellant testified the improvements are located ¼ of a mile south of State Route 161 and the county and township deny responsibility for maintaining the road that leads to the improvements. The appellant testified that he has to maintain the road. He testified that in 2004 it cost \$935 for the rock and in 2007 costs to maintain the road were \$1,128. The appellant submitted copies of bills to corroborate the costs associated with the rock for the road. Mr. Emery also testified that he has to mow along the road multiple times during the year and that requires a tractor and mower. The appellant further explained that he has to remove the snow drifts in order to make the road passable, which required him to buy, maintain and store a snow blower and a tractor with at least 60 horsepower. Due to these factors the appellant was of the opinion that the subject's assessment should be reduced by 1/3.

The board of review submitted its "Board of Review Notes on Appeal" wherein its assessment of the subject totaling \$27,260 was disclosed. The board of review submitted a copy of the subject's property record card containing a cost approach to value. The board of review submitted a comparable and noted the

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

F/LAND: \$	326
LAND: \$	4,227
O/BLDG: \$	1,303
HOUSE: \$	21,404
TOTAL: \$	27,260

Subject only to the State multiplier as applicable.

subject's 1.22 acre homesite was valued at \$12,000 while a property similarly situated with a .80 acre homesite was valued at \$18,000, which demonstrates the subject's land assessment is equitable and not excessive. The board of review also argued the appellant presented no evidence explaining why the subject should receive a 1/3 reduction of value.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends the subject's assessment is excessive due to the fact the improvements are located on a road that is ¼ mile from Route 161 that he has to maintain. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

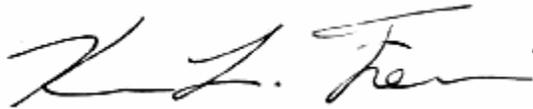
In this appeal, although the appellant provided testimony that he has to maintain the road, he provided no evidence of market value associated with the subject property. The appellant did not provide any evidence, such as an appraisal, establishing an alternate estimate of the market value of the subject property as of January 1, 2006, considering the property's location. The appellant did not provide any estimate of market value that called into question the correctness of the subject's assessment. The board of review did submit a copy of the subject's property record card estimating the market value of the subject through the use of the cost approach. The subject's homesite and house had a combined assessment of \$25,631, which reflects a market value of approximately \$76,300 using the 2006 three year median level of assessments for Clinton County of 33.59%. The appellant failed to provide any market data demonstrating the subject's assessment was not reflective of its market value considering its location on a gravel road that has to be maintained by the property owner.

Based on this record the Property Tax Appeal Board finds the assessment of the subject property 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: October 10, 2008



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.