

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Cletus J. Notter
DOCKET NO.: 06-02684.001-R-1 through 06-02684.031-R-1
PARCEL NO.: See Page 4

The parties of record before the Property Tax Appeal Board are Cletus J. Notter, the appellant; and the Macoupin County Board of Review.

The subject property consists of 31 vacant parcels located in Royal Lakes, Hilyard Township, Macoupin County. The parcels are composed of from 1 to 30 lots.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. The appellant explained that some lots are open with grass, some have trees and some lots are not accessible due to trees in the roads and the lack of culverts.

The appellant submitted a copy of a newspaper to demonstrate that there was improper notice of the assessment change on the subject property. A review of the newspaper article disclosed that the notice was published pursuant to section 9-210 of the Property Tax Code (35 ILCS 200/9-210) which allows the supervisor of assessments to equalize assessments within the county. The notice indicate that Hilyard Township received a 1.09 equalization factor. The newspaper also included a list of all taxable property in Hilyard Township for 2006.

The appellant based his overvaluation argument based on recent sales. The appellant provided on the appeal form a listing of the parcels under appeal, the number of lots associated with each parcel, and the assessment request. The assessment request for each parcel was based on four comparable sales sold at public auction. The appellant indicated that the sales occurred in October 2007 and November 2007. The comparables were vacant parcels located in the same area in Royal Lakes. The appellant indicated the parcels contained from 3 to 9 lots. Each parcel sold for \$600 or from \$66.67 to \$200 per lot.

The appellant explained that he purchased two of the parcels under appeal, 16-002-031-00 and 16-002-035-00, at public auction

(Continued on Next Page)

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

LAND: See Page 4
IMPR.: See Page 4
TOTAL: See Page 4

Subject only to the State multiplier as applicable.

in 2004. These parcels contained a total of 10 lots and the purchase price was \$450.00 or \$45.00 per lot. The appellant testified the sale was advertised on the open market and others were present at the auction. The appellant indicated these sales were part of a public auction of surplus property by the Macoupin County Trustee. The appellant argued these sales reflect the fair cash market value of the property and should be the basis of the assessments.

The appellant indicated that he sold a parcel identified as parcel number 16-002-445-00 in June 2007, containing 23 lots, for a price of \$350.00 or \$15.22 per lot. The appellant indicated these lots were all wooded. He testified the parcel was advertised in a number of newspapers with an asking price of \$350.

The appellant also provided a list of the parcels he had purchased and the purchase dates. However, Mr. Notter did not disclose the purchase price on the parcels. The purchases occurred from 1999 through 2006. Mr. Notter testified he purchased parcel 16-001-094-00, containing eight lots, in August 2003 for a price of \$450 or \$56.25 per lot. Mr. Notter also had a list of various parcels under appeal and a comparison of their assessments to demonstrate the percent of increase from 2005 to 2006, which ranged from .82% to 54.78%.

The board of review of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of each of the parcels was disclosed. The board of review indicated that each lot in the Royal Lakes subdivision is assessed at the same value per lot. In support of its contention of the correct assessment, the board of review submitted information on three comparables parcels, each containing four lots, which sold from September 2005 to February 2007 for prices ranging from \$2000 to \$2500 or from \$500 to \$625 per lot. Based on this data the board of review requested that the assessment on each parcel be reduced to reflect an assessment of \$170 per lot. The board of review did not have any of the transfer declaration associated with the sales. The board of review was requested by the hearing officer to provide copies of the transfer declarations associated with the sales. Subsequent to the hearing the board did not submit copies of the transfer declarations but copies of a Real Estate Transfer Tax Chart, copies of computer printouts, and copies of deeds with the tax stamps.

The board of review was of the opinion that the sales relied on by Mr. Notter were not indicative of market value because they were purchased for defaulted property taxes at public auction. The board argued that the property may not have been on the market as normal real estate is sold and there would be a limited number of buyers.

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 the appeal. The Board further

finds the evidence in the record supports a reduction in the assessment of the subject parcels.

Initially, the Board finds the appellant's argument with respect to invalidity of the assessments due to the notice in the newspaper is without merit. The appellant submitted no authority to support this aspect of his argument.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 evidence in the record supports a reduction in assessment of the subject parcels.

The appellant submitted information on four comparable sales that occurred in October 2007 and November 2007. The comparables were vacant parcels located in the same area as the subject parcels in Royal Lakes. The appellant indicated the parcels contained from 3 to 9 lots. Each parcel sold for \$600 or from \$66.67 to \$200 per lot. During the course of the hearing the appellant testified he purchased two of the parcels under appeal, 16-002-031-00 and 16-002-035-00, at public auction in 2004. These parcels contained a total of 10 lots and the purchase price was \$450.00 or \$45.00 per lot. Mr. Notter testified he purchased parcel 16-001-094-00, containing eight lots, in August 2003 for a price of \$450 or \$56.25 per lot. The appellant indicated the sales were advertised on the open market and others were present at the public auction. The appellant indicated these sales were part of a public auction of surplus property by the Macoupin County Trustee. Additionally, the appellant indicated that he sold parcel number 16-002-445-00 in June 2007, containing 23 lots, for a price of \$350.00 or \$15.22 per lot. The appellant argued these sales reflect the fair cash market value of the property and should be the basis of the assessments.

The evidence indicates the appellant's sales were primarily surplus property, based on defaulted property taxes, and purchased at public auction. The Board finds that although these sales do not have the traditional elements of an arm's length market transaction, they are indicative of the value of the lots in Royal Lakes.

The board of review also submitted information on three comparables parcels located in Royal Lakes, each containing four lots, which sold from September 2005 to February 2007 for prices ranging from \$2000 to \$2500 or from \$500 to \$625 per lot. The appellant submitted no evidence questioning the arm's length nature of these sales. The Board finds these sales are also indicative of the value of the lots in Royal Lakes.

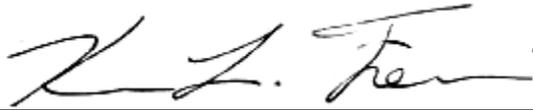
In conclusion, after considering the sales submitted by the parties, the Property Tax Appeal Board finds each lot has a

market value of \$150 resulting in an assessment per lot of \$50. Based on this finding the Property Tax Appeal Board finds that reductions to the assessments for the parcels under appeal are warranted.

Docket No.	Parcel No.	Land	Impr.	Total
06-02684.001-R-1	16-000-651-00	\$400	\$0	\$400
06-02684.002-R-1	16-000-655-00	\$250	\$0	\$250
06-02684.003-R-1	16-000-732-00	\$200	\$0	\$200
06-02684.004-R-1	16-000-736-00	\$50	\$0	\$50
06-02684.005-R-1	16-001-078-00	\$200	\$0	\$200
06-02684.006-R-1	16-001-082-00	\$1,200	\$0	\$1,200
06-02684.007-R-1	16-001-094-00	\$400	\$0	\$400
06-02684.008-R-1	16-001-215-00	\$1,500	\$0	\$1,500
06-02684.009-R-1	16-001-411-00	\$150	\$0	\$150
06-02684.010-R-1	16-001-414-00	\$100	\$0	\$100
06-02684.011-R-1	16-001-571-00	\$550	\$0	\$550
06-02684.012-R-1	16-001-582-00	\$50	\$0	\$50
06-02684.013-R-1	16-001-583-00	\$300	\$0	\$300
06-02684.014-R-1	16-001-604-00	\$200	\$0	\$200
06-02684.015-R-1	16-001-608-00	\$450	\$0	\$450
06-02684.016-R-1	16-001-684-00	\$100	\$0	\$100
06-02684.017-R-1	16-001-718-00	\$100	\$0	\$100
06-02684.018-R-1	16-001-720-00	\$200	\$0	\$200
06-02684.019-R-1	16-001-738-00	\$250	\$0	\$250
06-02684.020-R-1	16-001-738-01	\$50	\$0	\$50
06-02684.021-R-1	16-001-755-00	\$200	\$0	\$200
06-02684.022-R-1	16-001-801-00	\$600	\$0	\$600
06-02684.023-R-1	16-002-031-00	\$100	\$0	\$100
06-02684.024-R-1	16-002-035-00	\$400	\$0	\$400
06-02684.025-R-1	16-002-214-00	\$150	\$0	\$150
06-02684.026-R-1	16-002-221-00	\$500	\$0	\$500
06-02684.027-R-1	16-002-445-00	\$350	\$0	\$350
06-02684.028-R-1	16-002-645-00	\$150	\$0	\$150
06-02684.029-R-1	16-002-690-00	\$150	\$0	\$150
06-02684.030-R-1	16-003-262-00	\$1,050	\$0	\$1,050
06-02684.031-R-1	16-002-766-00	\$150	\$0	\$150

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.

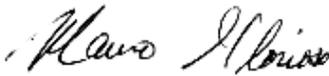
Chairman



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: April 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.