



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

APPELLANT: Kimberly Gwaltney
DOCKET NO.: 07-00151.001-R-1
PARCEL NO.: CA1-032-24

The parties of record before the Property Tax Appeal Board are Kimberly Gwaltney, the appellant, and the White County Board of Review.

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

**LAND: \$1,692
IMPR: \$0
TOTAL: \$1,692**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant parcel that contains 7.96 acres of land. The subject has a 3.1 acre lake on the site. The property is located in Carmi, Carmi Township, White County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity with respect to the land assessment. In support of this argument the appellant provided photographs, descriptions and assessment information on six comparables. The comparables were vacant parcels that ranged in size from 3.35 to 10.20 acres. In her analysis the appellant converted the assessments of the respective properties to reflect market value. It was also determined at the hearing that the subject and the comparables received an equalization factor of 1.0425, increasing the assessments of the properties above what was reported by the appellant. In this analysis the Board will utilize the equalized assessments of the subject and the comparables. The comparables had equalized assessments ranging from \$1,158 to \$2,719 which equates to assessments ranging from \$211.39 to \$811.59 per acre. The comparable with the highest assessment per acre was the smallest comparable used by the appellant with 3.35 acres.

The subject property had an equalized land assessment of \$6,881 or \$864.45 per acre.

The appellant testified the comparables were selected based on proximity to the subject, size and use. She explained the subject is just grass that is mowed from time to time. The appellant testified the comparables are located from ½ to 1 mile from the subject property, which was demonstrated on a copy of a plat map submitted by the appellant. In her analysis the appellant indicated the comparables had fair cash values ranging from approximately \$608.14 to \$612.32 per acre. However, the assessment she used for comparable #6 was incorrect. The final assessment prior to equalization for comparable #6 was \$2,608, which would reflect a market value of approximately \$2,335.76 per acre. She asserted the subject's assessment reflects a market value of \$2,487.69 per acre. In her written submission the appellant requested the subject's assessment reflect the average fair cash value of the comparables, which she computed to be \$611.08 per acre.

At the hearing the appellant testified she had entered a contract for deed to purchase the property in June or July 2009 for a price of approximately \$8,000 per acre. The subject was purchased from the neighbor across the pond. The property was not advertised at the time of purchase. She testified that she had purchased the 10 acres adjacent to the subject property, where her home is located, in 2000 from the same owners who sold her the subject property.

At the hearing she further testified the comparables she used and those used by the board of review had road frontage whereas the subject has no road frontage.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment of \$6,881 or \$864.45 per acre was disclosed.

In support of the assessment the board of review submitted photographs, descriptions and assessment information on four comparables. The comparables ranged in size from 2.2 to 4.87 acres and were located from ½ mile to 2 miles from the subject property. These comparables had land assessments ranging from \$1,814 to \$3,388 or from \$693.43 to \$864.55 per acre. The comparable that had the highest land assessment per acre was the smallest parcel with 2.2 acres with a land assessment of \$864.55 per acre.

The board of review also provided information on three comparable land sales that ranged in size from 1.07 to 13.02 acres. These properties sold from February 2005 to July 2007 for prices ranging from \$10,000 to \$32,500 or from \$2,496.16 to \$9,345.79 per acre. The subject's assessment reflects a fair cash value of approximately \$2,594 per acre.

The chairman of the board of review also testified the subject was purchased in June 2006 for a price of \$67,660 or \$8,500 per acre. He was of the opinion this price was similar to that of comparable sale #2, a 1.07 acre parcel that sold for a price of approximately \$9,345 per acre in February 2005.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In response, the appellant contends she was arguing assessment equity.

After hearing the testimony and reviewing the record 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 subject's assessment.

The appellant contends assessment inequity 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 assessments 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 a reduction is warranted.

The record contains assessment information on 10 land comparables submitted by the parties to support their respective positions. The Board gives less weight to appellant's comparable #6 and board of review comparables #2 and #4. These three comparables were significantly smaller than the subject ranging in size from 2.2 to 3.35 acres. The five remaining comparables submitted by the appellant ranged in size from 5.45 to 10.2 acres and had land assessments ranging from \$211.39 to \$212.84 per acre. The two remaining comparables provided by the board of review had 4.68 acres and 4.87 acres with land assessments of \$723.93 and \$693.43 per acre, respectively. The subject with 7.96 acres had a land assessment of \$6,881 or \$864.45 per acre, which is above the range established by the best comparables. In reviewing the evidence provided by each party, the Board finds the comparables provided by the appellant were overall most similar to the subject in location and size. Based on this record the Board finds the appellant has demonstrated assessment inequity by a clear and convincing evidence and a reduction is accordingly warranted.

Although the Board finds the record does contain evidence and testimony with respect to the purchase of the subject for a price of \$8,500 per acre and three comparable land sales with prices ranging from \$2,496.16 to \$9,345.79 per acre, the appellant's argument is not based on overvaluation but on a lack of uniformity in the assessment. Therefore, the Board gives this evidence little weight as it relates to the appellant's argument.

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: January 21, 2011

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.