



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

APPELLANT: James Henry
DOCKET NO.: 07-00590.001-R-1
PARCEL NO.: 01-25-20-400-007-0004

The parties of record before the Property Tax Appeal Board are James Henry, the appellant; and the Will 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 Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$0
IMPR.: \$10,616
TOTAL: \$10,616

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists is improved with a one-story frame cottage with 854 square feet of living area. The cottage is 78 years old with a basement and a deck. The property is located along the Kankakee River in Wilmington, Custer Township, Will County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The appellant explained the subject dwelling is a summer cottage of wooden frame construction that was built in 1929 and located on leased land from a private home-owner. The subject has no permanent heating and no working indoor plumbing. In his written submission the appellant asserted the water supply for the subject property is a hand pump located on top of a hand dug well. He also stated the subject has a walk-out basement with a

dirt floor. He testified the subject is a seasonal home, well maintained, used for fishing and relaxation.

In support of the inequity argument the appellant submitted descriptions, assessment information and photographs on three comparables that are adjacent to 300 feet from the subject property located along the Kankakee River. These properties were improved with cottages that ranged in size from 840 to 990 square feet. Two of the comparables have basements one of which is partially finished, two comparables have one bathroom, and each comparable has a one-car garage. These comparables are also located on leased land and have improvement assessments ranging from \$1,164 to \$6,198 or \$1.39 to \$6.47 per square foot of living area.

During the hearing the appellant testified his hand dug well went dry 15 years ago. He also testified comparable 1 had water but he did not know whether comparables 2 and 3 had water. He also testified the subject has a bathroom and an outhouse.

At the hearing the appellant also argued there was no legal basis for the assessments because there have been no sales to determine the value of the properties improved with cottages. He noted the underlying parcel where the various cottages are located is identified by parcel index number (PIN) 01-25-20-400-002-0000. He explained that several years ago assessing official assigned independent parcel numbers to the various cottages. He argued the assessments for the various parcels were arbitrary.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$10,616 or \$12.43 per square foot of living area was disclosed. In support of the assessment the board of review submitted an analysis prepared by township assessor Richard G. Martin. Martin was called as a witness by the board of review.

Martin submitted an aerial photograph, Attachment 2, showing the private drive to the area where the subject property is located along the Kankakee River. The aerial photograph also depicts the spaces for 19 garages, boat storage facilities and summer homes. He noted that 15 properties are in use. Attachment 3 submitted by the assessor is the Will County property boundaries of the property. Attachments 4a, 4b and 4c submitted by the assessor are close-ups of the aerial photograph for the cottages located along the river. Attachment 6 submitted by the assessor

includes photographs on the subject and the 14 properties depicting the various dwellings. The home on one parcel was destroyed in January 2008 and the photograph depicted a vacant parcel. Attachment 7 included the property record cards and the parcel inquiry sheets for the subject and all of the properties including the three comparables submitted by the appellant located on PIN 01-25-20-400-002-0000 adjacent to the Kankakee River.

The property record cards of the three comparables submitted by the appellant depict comparables 1 being assessed at a salvage value. The property record cards depict the appellant's comparables containing 650 square feet, 450 square feet and 432 square feet, respectively. The parcel inquiry sheets for the appellant's comparables disclose assessments of \$1,164, \$5,781 and \$6,830 or \$1.79, \$12.85 and \$15.81 per square foot of living area, respectively.

The remaining comparables were improved with one, 1.5-story dwelling and eleven, one-story dwellings ranging in size from 425 to 1,445 square feet of living area. These properties had improvement assessments that ranged from \$6,198 to \$29,443 or from \$13.98 to \$51.68 per square foot of living area. Excluding the 1.5-story dwelling from consideration, the improvement assessments for the comparables ranges from \$13.98 to \$46.15 per square foot of living area.

Martin testified that the assessment practices on this parcel started back in the 1930s when the owner of the farm allowed people to put up fishing cabins on their land. The assessor somehow listed the properties and the assessments went to the owners of the fishing cabins. He explained that the assessments have now changed where there is now one tax bill that goes to the underlying land owner.

He further testified with respect to the improvements there is no consistency in the improvements from nice homes to shacks used to store fishing boats. The assessor testified the assessments were based on exterior appearance and looking through the windows. He explained that assessments were determined based on what garages go for or cost to construct. He also indicated that he used costs associated with pole barns. The witness testified the assessments were based on what his opinion as to what the value was for each parcel. He indicated there were 19 structures in this area. He was of the opinion

the subject was well maintained with a large deck on the back facing the river.

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.¹ The Board further finds the evidence in the record does not support 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 not warranted.

The record contains assessment data on 15 comparable properties located on the same underling parcel as the subject along the Kankakee River. The Board finds the data provided by the board of review, which was prepared by the township assessor, was more credible with respect to establishing the size and the assessments of the comparables. The data provided by the board of review was supported by copies of the property record cards and the parcel inquiry sheets for the all the properties including the three comparables submitted by the appellant. In reviewing this data the Board finds the appellant had misreported the size of the comparables he used and will use the data from the property record cards submitted by the board of review.

In considering the descriptions, assessment data and photographs of the comparables submitted by the parties the Board finds comparables 1, 2, 3, 4², 15 and 16³, as numbered by the township assessor, are the most similar to the subject dwelling. These comparables are improved with one-story dwellings of frame

¹ The Board recognizes there may be some issue with respect to the propriety of assessing the subject improvements separately from the underlying parcel identified by PIN 01-25-20-400-002-0000, which is separately owned. The parties did not make this argument before the Board and the Board has jurisdiction limited to determining the correct assessment of real property from decisions issued by the board of review. (See Section 16-160 of the Property Tax Code (35 ILCS 200/16-160)).

² This is the same property as appellant's comparable 2.

³ This is the same property as appellant's comparable 3.

construction that range in size from 425 to 1,445 square feet of living area. These properties have improvement assessments ranging from \$6,198 to \$27,499 or from \$12.85 to \$24.50 per square foot of living area. The subject has an improvement assessment of \$10,616 or \$12.43 per square foot of living area. The subject's improvement assessment is below the range established by the best comparables in the record on a per square foot basis, which indicates the subject dwelling is being equitably assessed. The Board finds the appellant did not provide clear and convincing evidence that the subject dwelling was inequitably assessed.

Based on this record the Property Tax Appeal Board finds a reduction in the subject's assessment is not justified.

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. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Harold H. Lewis

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: December 23, 2009

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.