

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Herbert E. Wodtke Revocable Trust & Susan L. Wodtke Revocable Trust
DOCKET NO.: 07-00644.001-R-1 and 07-00644.002-R-1
PARCEL NO.: 09-20-03-328-001 and 09-20-03-326-009

The parties of record before the Property Tax Appeal Board are Herbert E. Wodtke Revocable Trust & Susan L. Wodtke Revocable Trust, the appellants, and the Fayette County Board of Review.

Subject property one (parcel 09-20-03-328-001) consists of a .44-acre lot improved with a pole-type shed. Subject property two (parcel 09-20-03-326-009) consists of a .68-acre lot improved with a 960 square foot one-story dwelling of frame exterior construction that is 54 years old. The properties are located in Loogootee, Lone Grove Township, Fayette County.

The appellants contend unequal treatment in the assessment process regarding the subjects' land assessments as the basis of the appeal. The appellants did not contest the subjects' improvement assessments. In support of the land inequity argument the appellants submitted information on five comparable lots located near the subject. The comparables range in size from 0.13 acre to .98 acre and were reported to have land assessments ranging from \$65 to \$650 or from \$500 per acre to \$1,912 per acre. Subject parcel one has a land assessment of \$720 or \$1,636 per acre. Subject parcel two has a land assessment of \$840 or \$1,235 per acre. Based on this evidence the appellants requested the subjects' land assessments be reduced to \$80.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record 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 Board further

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

DOCKET NO.	PROPERTY NO.	LAND	IMPR.	TOTAL
07-00644.001-R-1	09-20-03-328-001	\$220	\$ 225	\$ 445
07-00644.002-R-1	09-20-03-326-009	\$220	\$7,750	\$7,970

Subject only to the State multiplier as applicable.

finds the evidence in the record supports reductions in the subjects' assessments.

The appellants' argument was unequal treatment in the assessment process. 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 appellants have overcome this burden.

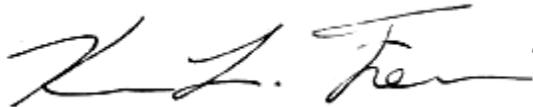
The appellants presented assessment data on five land comparables that were similar to the subject lots in location and that range in size from 0.13 to 0.98 acre. They were reported to have land assessments ranging from \$65 to \$650 or from \$500 to \$1,912 per acre. The Board finds the appellants' comparable 4, at 0.44 acre, was identical in size when compared to subject parcel one and was similar in size to subject parcel two. This comparable was reported to have a land assessment of \$220 or \$500 per acre. The subjects' land assessments of \$720 and \$840 are higher than this most representative comparable.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. After considering adjustments and the differences in the suggested comparables when compared to the subject properties, the Board finds the subjects' land assessments are not supported by the most comparable property contained in the record and reduction in the subject properties' land assessments 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.



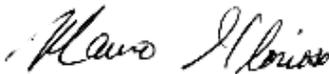
Chairman



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: July 28, 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.