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

APPELLANT: Daniel & Susan Machnik
DOCKET NO.: 07-01893.001-F-2
PARCEL NO.: 02-30-300-001

The parties of record before the Property Tax Appeal Board are Daniel & Susan Machnik, the appellants; and the Lake 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 **Lake** County Board of Review is warranted. The correct assessed valuation of the property is:

| | |
|---|---|
| **F/Land:** | $0 |
| **Homesite:** | $199,764 |
| **Residence:** | $89,493 |
| **Outbuildings:** | $0 |
| **TOTAL:** | $289,257 |

Subject only to the State multiplier as applicable.

## ANALYSIS

The subject property consists of a rural parcel of approximately 17.99 acres, or 783,644 square feet, that is improved with a 61 year-old, one-story frame dwelling that contains 1,308 square feet of living area. Features of the home include a fireplace, a partial unfinished basement and a 260 square foot garage. The subject is located in Lake Villa, Lake Villa Township, Lake County.

The appellants appeared before the Property Tax Appeal Board claiming overvaluation and incorrect classification as the bases of the appeal. In support of the overvaluation argument, the appellants submitted information on six comparable properties, three of which were detailed on a grid. The first three comparables were described as ranging in size from 1,672,231 to 2,182,500 square feet of land area and sold for prices ranging from $983,580 to $2,200,000 or from $0.55 to $1.32 per square foot of land area. The next three comparables were described as

ranging in size from 6.0 acres to 20.0 acres (approximately 261,360 to 871,200 square feet of land area) and sold for prices ranging from $40,000 to $200,000 or from $0.05 to $1.32 per square foot. The appellants indicated the comparables were zoned AG, AG/GC or R1. The appellants testified they stopped farming the subject parcel the subject parcel in 2004, but planned to resume farming later in 2007. The appellants also testified some of the board of review's comparables had better access and were thus more valuable. The appellants argued their assessment increased 658% from 2006 to 2007. They acknowledged receipt of a letter from the township assessor regarding the subject's status, but had not realized they could lose their farmland classification and assessment. Although the appellants' petition indicated they wanted a lower improvement assessment, they submitted land-only comparables, with no evidence to support a reduction in the subject's improvement assessment. Finally, the appellants argued they have planted dozens of trees on the subject parcel in an attempt to "try and maintain the bucolic character of the open space of Lake County." Based on this evidence, the appellant requested the subject's assessment be reduced to $111,769.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of $289,257 was disclosed. The subject has an estimated market value of $872,044 or $48,474 per acre, as reflected by its assessment and Lake County's 2007 three-year median level of assessments of 33.17%.

In support of the subject's land assessment, the board of review submitted grid analyses of the appellants' six comparables, as well as three additional comparables. The board of review's grid depicted the appellants' comparables actually range in size from 6.0 acres to 50 acres and that they sold between December 2005 and June 2007 for prices ranging from $40,000 to $2,200,000 or from $2,248 to $57,143 per acre. The board of review also submitted aerial photographs of the appellants' comparables, as well as the board of review's comparables. The appellant's comparables 3, 4, 5 and 6 appear to be comprised to a significant degree, of water. The appellants' comparable 6, for example, appears to be entirely submerged.

The board of review's comparables range in size from 9.91 to 18.42 acres and sold in April or July 2006 for prices ranging from $1,200,000 to $1,962,000 or from $93,051 to $186,325 per acre. The board of review also submitted a letter prepared which explained the reason the subject's assessment changed so much from 2006 is because Lake Villa Township field personnel determined no farming activity appeared to be taking place on the parcel as in the past, so it was reclassified as residential land. The board of review's letter referred to the appellants' claim of attempting to "try and maintain the bucolic character of the open space of Lake County", but noted they had made no application to the chief county assessment officer requesting open space treatment.

During the hearing, the township assessor testified a letter was sent to all owners of property that had received farmland assessments in the past. The assessor also testified that the comparables the board of review used to support the subject's assessment were generally unimproved. However, the board of review's comparable 1 is located ¼ mile north of the subject and included a ranch style house with basement. This comparable sold for $93,051 per acre. The assessor further testified a portion of the subject parcel receives a reduced wetlands assessment of $7,500 per acre and that this is identical to other parcels in the township with wetlands. The assessor reiterated the other board of review comparables' sales prices and finally testified these properties did have superior locations when compared to the subject, but that their higher per-acre sales prices reflected this factor.

In rebuttal, the appellants submitted photographs and descriptive information on two additional comparables located near the subject. The Board finds that Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states in part:

> Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in the guise of rebuttal evidence. 86 Ill.Adm.Code 1910.66(c).

Therefore, the Board finds the additional comparables are inadmissible and will not be considered.

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 this appeal. The Board finds the subject parcel is not entitled to a farmland classification for 2007, because, while it had been farmed until 2004 no farming activity took place on any portion of the subject land in 2005, 2006, or 2007.

The Board finds Section 10-110 of the Property Tax Code provides as follows:

> Farmland. The equalized assessed value of a farm, as defined in Section 1-60 and if used as a farm for the preceding two years, except tracts subject to assessment under Section 10-45, shall be determined as described in Sections 10-115 through 10-140... (35 ILCS 200/10-110)

The Board finds the appellants acknowledged the subject had not been farmed recently. Thus, it cannot be classified and assessed as farmland. The Board finds the parties submitted nine comparable sales for its consideration. The Board gave less weight to the appellant's comparables 1, 2 and 5 because they differed significantly in size when compared to the subject. The Board also gave less weight to the appellants' comparable 6

because it is under water. The Board finds the remaining comparables were somewhat similar to the subject in size and sold for prices ranging from $18,762 to $186,325 per acre. The subject's estimated market value as reflected by its assessment, including the subject dwelling, is $48,474 per acre, which falls near the low end of this range. Based on the evidence in the record, the Property Tax Appeal Board finds the subject property was properly classified as rural residential land for 2003 and no reduction for 2007 is warranted.

In summary, the appellants have failed to prove improper classification or overvaluation by a preponderance of the evidence and the subject's assessment as determined 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: July 23, 2010

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.