



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

APPELLANT: Mike Martin
DOCKET NO.: 07-02669.001-R-1
PARCEL NO.: 95-34-152-003

The parties of record before the Property Tax Appeal Board are Mike Martin, the appellant, and the Knox 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 Knox County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,460
IMPR.: \$0
TOTAL: \$11,460

Subject only to the State multiplier as applicable.

ANALYSIS

The subject is a vacant parcel of approximately 32,340 square feet of land area. The property is located in Galesburg, City of Galesburg Township, Knox County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted very limited information on five sales comparables. Appellant reported "my lot is bigger than these comparables, but all are good building lots in nice parts of town. I believe my lot is not worth now what I paid for it." Appellant provided no data as to the size of the comparable parcels. Appellant reported the comparables sold in 2006 or 2007 for prices ranging from \$5,000 to \$15,000 and these parcels have total land assessments ranging from \$1,666 to \$2,500. The subject has a land assessment of \$11,460 or a market value of approximately \$34,380.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$2,290 or a market value of approximately \$6,870.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$11,460 was disclosed. The subject's assessment reflects an estimated market value of \$34,026 or \$1.05 per square foot of land area using the 2007 three-year median level of assessments for Knox County of 33.68%.

The board of review first alleged that the appellant had not abided by procedural requirements of the Knox County Board of Review and thus implied that the instant appeal should be dismissed for lack of jurisdiction by the Property Tax Appeal Board.

In response to the appellant's suggested comparables, the board of review reported that, except for comparable #1, the other four sales were not arm's-length transactions. As to comparable #1, the board of review noted "this is a 2007 sale" and should not be considered. In addition, comparable #1 is located in a subdivision that has not yet fully developed; this property is not close to any of the luxuries available to the subject property.

In support of the subject's assessment, the board of review contended that there were only two arm's-length transactions in the area of the subject in 2006 as shown on Exhibit 1. The subject and two comparables presented by the board of review were said to be in "very nice areas." In Exhibit 3, an aerial map, the board of review identified the location of the subject and 'nearby' amenities of public lake, park, and golf course. In addition, Exhibit 4 shows the subject's proximity to a shopping mall and restaurants. The board of review asserted the comparables also have these same luxuries, but are not as near to the recreational area as the subject.

The two comparable properties consist of approximately 9,000 and 26,136 square foot parcels. The parcels sold in January and August 2006 for \$27,000 and \$59,900 or \$2.29 and \$3.00 per square foot of land area. These properties have land assessment of \$9,000 and \$19,970, respectively, or \$0.76 and \$1.00 per square foot of land area. The subject has a land assessment of \$11,460 or \$0.35 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In written rebuttal, the appellant reported the subject parcel is located on a dead end road with a farm house on one side. Appellant further complains that a tax bill for the subject vacant lot of \$800 per year is excessive.¹

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the

¹ The Property Tax Appeal Board has no jurisdiction with regard to taxes.

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

As to the jurisdictional issue raised by the Knox County Board of Review. The Property Tax Appeal Board finds that the board of review issued a "Notice of Final Decision on Assessed Value" dated March 7, 2008 stating, in pertinent part:

REASON FOR DECISION: Dismissed-B of R rules not complied

It is further noted this Notice from the board of review also provided in pertinent part:

You may appeal this decision to the Property Tax Appeal Board within 30 days of the postmark date of this notice. [Emphasis added.]

Pursuant to Section 16-160 of the Property Tax Code (35 ILCS 200/16-160), "any taxpayer dissatisfied with the decision of a board of review or board of appeals as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review." [Emphasis added.]

The appellant postmarked the instant appeal to the Property Tax Appeal Board on March 24, 2008. Therefore, based upon the specific notice issued by the Knox County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal was postmarked within 30 days of the notice dated March 7, 2008.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 does not support a reduction in the subject's assessment.

The parties submitted a total of seven comparable sales for the Board's consideration. Due to the lack of size data for any of the appellant's comparables, it is not possible for the Board to analyze the reported sale prices of the comparables in relationship to the estimated market value of the subject property. Therefore, the Board has given less weight to all five comparables presented by the appellant. The Board finds the comparables submitted by the board of review are the only comparables with sufficient size and locational data to analyze in comparison to the subject. These comparables sold between

January and August 2006 for prices of \$2.29 and \$3.00 per square foot of land area. The subject's assessment reflects a market value of approximately \$34,026 or \$1.05 per square foot of land area. The subject's estimated market value on a per-square-foot basis is lower than the only sales on this record with sufficient data for analysis. The Board finds the subject's assessment reflects a market value that falls below the range established by the most similar comparables on a per-square-foot basis. Therefore, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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 P. 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: December 23, 2010

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.