



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

APPELLANT: James D. & Jean C. Sutter
DOCKET NO.: 07-02934.001-R-1
PARCEL NO.: 11-11-428-004

The parties of record before the Property Tax Appeal Board are James D. & Jean C. Sutter, the appellants; 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: 33,340
IMPR.: \$44,890
TOTAL: \$78,230

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,193 square foot improved waterfront lot located in Dahinda, Persifer Township, Knox County.

Appellant James Sutter appeared before the Property Tax Appeal Board claiming inequity regarding the subject's land assessment as the basis of the appeal. The appellants did not contest the subject's improvement assessment. In support of the land inequity argument, the appellants submitted extensive documentation including a grid analysis of thirteen land comparables located in the subject's Oak Run lake development. The comparables were reported to range in size from 14,374 to 22,907 square feet of land area and have land assessments ranging from \$20,330 to \$33,340 or from \$1.13 to \$2.30 per square foot of land area. The subject has a land assessment of \$33,340 or \$1.74 per square foot of land area. The appellants' evidence indicated the subject lot contains 14,214 square feet, but they did not submit a plat of survey or any evidence to support this contention. Based on this evidence the appellant requested the

subject's land assessment be reduced to \$22,988 or \$1.62 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$78,230 was disclosed. In support of the subject's land assessment, the board of review submitted a letter prepared by the chief county assessment officer (CCAO), a line drawing map and an aerial photograph depicting the lots surrounding the subject in its cove of the lake and a grid analysis of six comparable lots. The comparables are adjacent to, one lot removed, or across the cove from the subject. These properties range in size from 18,670 to 27,885 square feet and have land assessments or \$33,340 or from \$1.20 to \$1.79 per square foot of land area. The CCAO's letter stated "Sales in the Oak Run development have always indicated higher prices for lots on the main body of the lake, and also for the lots further out of the coves toward the main body of the lake, rather than the lots deeper into the coves." The letter also explained that of the board of review's six land comparables, one has a lower assessment on a per square foot basis because it is a shallower lot and three have slightly lower square foot per square foot assessments because they are long slender lots. The CCAO contends the board of review's comparables #1 and #3 are most similar to the subject in lot size, location and features. All six of the board of review's comparables have land assessments of \$33,340 like the subject. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the CCAO testified she was familiar with the Oak Run Development, that it contains 500 to 600 lots on the water and that it is hard to assess land due to the variations in topography, lot size, access and other factors. She testified lots like the subject which are on a point of a cove command higher sales prices.

In rebuttal, the appellants argued the board of review's evidence "does not reflect the correct number of improvements in this cove."

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

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 not met this burden.

The Board first finds the parties disputed the subject's lot size. The appellants submitted no plat of survey or other evidence to support their contention that the subject contains 14,214 square feet. The board of review failed to submit the subject's property record card, but the line map and aerial photograph of the subject and lots in its vicinity depict the board of review's comparable #3, which is adjacent to the subject, appears very similar in size. According to the board of review's grid this comparable contains 19,556 square feet, whereas the subject contains 19,193 square feet. Therefore, the Board finds the board of review's evidence better supports the subject's lot size of 19,193 square feet.

The Board finds the parties submitted 18 comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables #2, #3, #4 and #5 because they were significantly smaller in lot size when compared to the subject. The Board finds the remaining lots were similar to the subject in lot size and had land assessments ranging from \$25,000 to \$33,340 or from \$1.13 to \$1.79 per square foot of land area. The subject's land assessment of \$33,340 or \$1.74 per square foot falls within this range. The Board finds six of the appellants' comparables and all six of the board of review's comparables had land assessments of \$33,340 like the subject. The Board finds the CCAO testified that using a per square foot basis for assessing land in the subject's Oak Run development is difficult due to differences in lot size, topography and access. Based on this analysis, the Property Tax Appeal Board finds the subject's land assessment is equitable when compared to the most similar lots in this record and a reduction in the subject's land assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: June 22, 2012

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.