



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

APPELLANT: Janet Modaff, Trustee  
DOCKET NO.: 07-03052.001-R-1  
PARCEL NO.: 11-02-177-003

The parties of record before the Property Tax Appeal Board are Janet Modaff, Trustee, the appellant, and the Knox County Board of Review.

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

**LAND:** \$36,170  
**IMPR.:** \$38,190  
**TOTAL:** \$74,360

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 19,550 square feet is improved with a one-story dwelling of frame construction containing 1,001 square feet of living area. The dwelling is 9 years old and features a full basement with 900 square feet of finished area. The home also has central air conditioning. The property is located in Dahinda, Persifer Township, Knox County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the subject's land assessment. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant submitted a letter, a grid analysis of four comparables, a parcel map and assessor office print outs for the subject and each comparable.

Initially the appellant argued that comparables #1 and #3 saw land assessment increases from 2006 to 2007 of 36.19% and 52.11%, respectively, whereas for the same period the subject's land assessment increased 81.25%. The four comparables are said to be in close proximity to the subject and, as shown on the parcel map, also are located on the cove like the subject. Each parcel, however, appears to have differing amounts of shoreline. The appellant further argued that the subject's water is shallower than the comparables #1 and #3 in that the cove was dredged

deeper, but the equipment could not dredge the subject property. Therefore, the subject's water is only 4' deep where neighboring lots are 8' to 10' deep. Moreover, when the water level is low, the subject's lift must be moved to deeper water. Lastly, appellant argued increasing land values based on sale prices, not lot sizes, was not fair or equitable.

The four comparable parcels range in size from 18,630 to 29,610 square feet of land area. The parcels have land assessments ranging from \$33,340 to \$66,660 or from \$1.44 to \$2.25 per square foot of land area. The subject has a land assessment of \$41,670 or \$2.13 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$33,340 or \$1.71 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$79,860 was disclosed. The board of review presented a two-page letter and a parcel map. All property in the subject's area was reassessed in 2007 based on sales in the area.

The board of review reported that the subject property is located on a large lake as are the appellant's comparable properties. On Exhibit 1, the parcel map, the board of review has identified the subject and written in the land assessments of the subject and 23 other properties.<sup>1</sup> The board of review reported that this parcel map is a very simple way to compare the subject's assessed value to the comparables' assessed value. "You are able to see the size relationships of the lots, the proximity of the lots to the subject, and with the assessed values written on the map, the value of each lot." The board of review argued that based on Exhibit 1, the subject is right in line with assessed values "based on the size of the lot with other surrounding properties."

The board of review also reported that the water front footage, along with the topology of the lot, and the total square footage of each lot is "what determines the assessed value the assessor will put on the lots in the Oak Run community." The board of review further noted that some parcels have such deep gullies that building on them would require extensive earth moving prior to construction. The 23 parcels shown on Exhibit 1 have land assessments ranging from \$33,340 to \$66,660.<sup>2</sup> Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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

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<sup>1</sup> Comparing the appellant's parcel map to that of the board of review, it appears that the board of review may have mis-identified parcel 177-002 as having a land assessment of \$66,660 whereas appellant reported this parcel of 18,900 square feet had a land assessment of \$34,970.

<sup>2</sup> See footnote 1. Accepting the error in identification, the board of review's comparables have land assessments ranging from \$33,340 to \$50,000.

parties and the subject matter of this appeal. The Board further finds a reduction in the subject's land assessment is warranted.

The appellant contends unequal treatment in the subject's land assessment 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 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 appellant has met this burden.

The appellant initially argued that the subject's land assessment was inequitable because of the percentage increase in its assessment from 2006 to 2007 as compared to the percentage increases in land assessments of neighboring parcels. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. Moreover, as reported by the board of review, 2007 was the start of a new quadrennial re-assessment cycle for the subject's area. Such a reassessment or revaluation may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

In this matter, the board of review specifically reported that land assessments take into consideration the size of the lot, the topography and the amount of lake front footage. Despite the factors considered in land assessments, the board of review failed to provide any data regarding any of these factors for the 23 properties identified on its Exhibit 1. A visual review of Exhibit 1 reveals the parcels have varying amounts of shoreline and varying parcel depths. However, the key elements of parcel size, topology and/or lake foot frontage of each of the 23 parcels was not provided in the board of review's evidence.

Therefore, the Board finds the board of review submitted insufficient comparable data to analyze on equity grounds the subject's land assessment as compared to its 23 suggested comparable properties. To analyze the equity of the subject's land assessment, the board of review must submit sufficient information on comparable parcels to allow analysis of the similarity or dissimilarity of the properties in terms of size

and other features where applicable such as topology and/or lake frontage, if those are the factors used in determining assessments. The board of review simply failed to provide size details of the comparable parcels for the Property Tax Appeal Board to analyze the correctness or incorrectness of the subject's land assessment. Therefore, the Property Tax Appeal Board finds that there is no data by which the Board can analyze the 23 properties in comparison to the subject, other than consideration of the unrefuted data provided by the appellant with regard to the subject and four comparables.

The Property Tax Appeal Board finds the appellant provided data regarding both parcel size and land assessments for four suggested comparables. The Board has given less weight to appellant's land comparables #2 and #4 due to their larger parcel sizes as compared to the subject. Moreover, a visual review of the parcel maps reveals that appellant's comparable #4 has substantially more lake foot frontage on the main body of the lake than appellant's other comparables which are each in the same cove as the subject. Therefore, on this record, the Board finds appellant's comparables #1 and #3 were most similar to the subject parcel in size and location. These two comparables had land assessments of \$1.79 and \$1.85 per square foot of land area. The subject has a land assessment of \$41,670 or \$2.13 per square foot of land area which is higher than the most similar comparables on this record on a per-square-foot basis. In the absence of data from the board of review to refute the appellant's land inequity data, the Board finds that the appellant has established that the subject parcel is inequitably assessed and a 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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.