



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

APPELLANT: Gary Flach  
DOCKET NO.: 07-04023.001-R-1  
PARCEL NO.: 11-36-300-005

The parties of record before the Property Tax Appeal Board are Gary Flach, the appellant, and the Cumberland 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 **Cumberland** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$6,387  
**IMPR.:** \$42,150  
**TOTAL:** \$48,537

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 6.89-acres is improved with a one and one-half-story log dwelling containing 1,176 square feet of living area. The dwelling was built in 1997 and features include a full, unfinished basement, central air conditioning, a fireplace, and a 729 square foot garage. The property is located in Montrose, Spring Point Township, Cumberland County.

The appellant's appeal is based on unequal treatment in the assessment process regarding both the land and improvement assessments. In a letter, the appellant also noted that he is a partner in Flach Properties LP and further contends the partnership engages in farming activity on other parcels.<sup>1</sup>

In support of the appellant's inequity argument, he provided a grid analysis of four comparable properties and a chart outlining the purported cost approach for those same four properties. Appellant also argued that comparables #1 and #2, despite being slightly older than the subject, were the most similar comparable dwellings to the subject.

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<sup>1</sup> Possible farming activity on parcels other than the subject parcel number 11-36-300-005 is irrelevant to this assessment appeal.

In response to the appeal, the board of review asserted that the appellant's assessment data in the grid displayed some 2006 assessment data, not 2007 assessments. Thus, the following analysis will summarize the data on the appellant's four comparables as presented by the board of review with 2007 assessment data.

The four comparable parcels ranged in size from 1 to 40-acres. The board of review further reported the breakdown in the land assessments of comparables #1 and #4 which have partial farmland assessments. Considering comparables #2 and #3 along with the 1.15 and .65-acre homesites of comparables #1 and #4, the comparables have non-farm land assessments ranging from \$2,747 to \$3,674 or from \$1,470 to \$4,226 per acre of land. The subject has a 2007 land assessment of \$6,387 or \$927 per acre of land.

Each comparable is improved with a one and one-half-story log or frame dwelling that was built between 1984 and 2001. The comparable dwellings range in size from 1,080 to 1,440 square feet of living area. Features include central air conditioning and garages ranging in size from 480 to 1,080 square feet of building area. Three of the comparables have full unfinished basements and three comparables have fireplaces. The comparables have improvement assessments ranging from \$36,011 to \$52,058 or from \$25.49 to \$43.67 per square foot of living area. The subject's improvement assessment is \$42,150 or \$35.84 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,414 and a reduction in the subject's improvement assessment to \$39,165 or \$33.30 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$48,537 was disclosed. The board of review presented a two-page letter outlining the data and reiterated the appellant's four comparables. The board of review contended that land in 2006 was assessed at \$2,667 for the first acre with subsequent acres up to 9 acres assessed at \$600 per acre, and acreage over 10 acres assessed at \$333 per acre. Then for 2007 a county-wide factor of 1.03 was applied, except lake properties where a factor of 1.10 was applied. Based on the foregoing land assessment methodology, the subject's land was valued at \$2,747 for the first acre plus 5.89-acres at \$618 per acre for a total of \$6,387. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 finds a reduction in the subject's assessment is not warranted.

Appellant failed to present sufficient evidence to support a claim that the subject property is entitled to a farmland

assessment. Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) defines farmland as:

. . . any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming.

The Board finds the appellant has not established that the subject parcel or any portion thereof is farmed within the definition of the Property Tax Code as set forth in Section 1-60.

The appellant contends unequal treatment in the subject's land and improvement assessments 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 not met this burden.

The parties submitted four comparable properties to support their respective positions before the Property Tax Appeal Board.

As to the land inequity argument, the Board finds the land assessment methodology for residential, non-farm land is consistent among the four comparables and the subject. For each, the first residential, non-farm acre is assessed at \$2,747 and up to the next 9 acres is assessed at \$618 per acre. Using this methodology, there is uniformity in the non-farm land assessments of the subject and comparable parcels. Therefore, the Board finds that the appellant has not established that the subject parcel is inequitably assessed and a reduction in the land assessment is not warranted.

As to the improvement inequity argument, the Board finds the comparables have improvement assessments ranging from \$36,011 to \$52,058 or from \$25.49 to \$43.67 per square foot of living area. The subject's improvement assessment is \$42,150 or \$35.84 per square foot of living area. These four comparables were similar to the subject in size, style, exterior construction, features and/or age. The subject's improvement assessment of \$35.84 per square foot of living area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in

the subject's improvement assessment is not warranted on this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

For the foregoing reasons, the Board finds that the appellant has proven by clear and convincing evidence that the subject parcel is inequitably assessed. Thus the Property Tax Appeal Board finds that the subject's assessment as established 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario M. Louie*

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.