



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

APPELLANT: Larry Carl  
DOCKET NO.: 07-04798.001-R-1  
PARCEL NO.: 07-253-040-00

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

**LAND:** \$15,634  
**IMPR.:** \$5,436  
**TOTAL:** \$21,070

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of approximately 1-acre with 200' of frontage on the Mississippi River has been improved with a one-story frame cabin on a concrete slab foundation built up on blocks. The property is located in Carman, Gladstone Township, Henderson County.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land assessment only; no dispute was raised concerning the improvement assessment. Appellant presented a letter and a grid analysis of four comparable properties to support the arguments.

In the letter, appellant reported that two Realtors have told him the subject property should sell "in the low 30's." Attached to the appeal was a letter from a broker in Burlington, Iowa dated March 19, 2008 opining that the subject property should sell on the market in a range from \$29,000 to \$34,000. The letter detailed four sales of properties in the subject's area that sold from 2000 to 2004 for prices ranging from \$25,000 to \$40,000.

Given the subject's total 2007 assessment of \$24,978, the appellant argues in the letter that the property is overvalued. Appellant further contends in 2006 the subject land assessment was \$6,324; the increase in the 2007 land assessment to \$19,542 was excessive.

Appellant further contended that the subject property receives no municipal benefits from the village of Gulfport for things like road maintenance to the subject property. Appellant notes the cabin is in a slough and the [river] bank can only be accessed with a pontoon or john boat. Moreover, the road to the property is flooded frequently when the river exceeds 13.5'.

From the grid analysis, the four comparables are located from next door to within 10-miles of the subject property. Appellant did not provide the total square footage or acreage of the four parcels, but did report that the properties had river frontage ranging from 210' to 606'. Two of the properties have been improved with structures that were built in 1940 and 1950, respectively. Appellant reported each of the properties sold between 2002 and 2007 for prices ranging from \$4,000 to \$80,000. Appellant also reported these four properties have land assessments ranging from \$13,028 to \$24,688 or from \$40.74 to \$78.17 per river front foot of land. The subject has a land assessment of \$19,542 or \$97.71 per river front foot of land. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,900 or \$34.50 per front foot of land.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment of \$24,978 was disclosed. In response to the appellant's appeal, the board of review proposed to reduce the subject's land assessment to \$15,634 to reflect the same land assessment of a neighboring parcel at \$78.17 per river front foot. The appellant was notified of this proposed assessment reduction and given 30 days to respond thereto. Appellant responded to the Property Tax Appeal Board within the time allotted and rejected the proposed reduction.

The subject's proposed reduced assessment of \$21,070 reflects an estimated market value of \$63,084 using Henderson County's 2007 three-year median level of assessments of 33.40%.

In further response to the appellant's data, the board of review noted that comparable #1 sold from an estate and was not advertised prior to sale according to the Real Estate Transfer Declaration (copy submitted). Therefore, according to the board the sale price of \$4,000 in 2007 was not an arm's length transaction. Moreover, the cabin on the property was said to be boarded up, in very poor condition and had not been used since it was damaged in a storm in 1998. The board of review further argued that the sale price was reflective of the costs that would be incurred in cleaning up the debris at the site.

Appellant's comparable #2 with a sale in 2004 is a dated sale price for a 2007 appeal. Moreover, the board of review provided before and after pictures indicating that the structure on the property was in below normal condition at the time of sale although the building has been substantially improved since it was purchased.

Comparable #3 presented by the appellant was also said to not reflect an arm's length sale transaction as the sale was between relatives. The property is also not comparable as it has 606' of river frontage, more than three times the river frontage of the subject. Furthermore, the "land on this parcel is shared by eleven cabin owners who lease the ground from the land owner." The board of review stated that since the land is shared by the cabin owners, it will not have the same market value as a property that is used exclusively by the land owner.

As to appellant's comparable #4 located next door to the subject, the board of review contends the reported sale date of 2002 is too distant in time for a 2007 valuation appeal since river front properties have increased dramatically in value over the last five years. However, comparable #4's land assessment was reduced by the board of review at the local appeal hearing because it had poorer access by river than the subject property. Furthermore, as noted above, the board of review has offered to reduce the subject's land assessment to make it identical to comparable #4 on a per-front-foot basis.

In support of the subject's reduced land assessment, the board of review presented three comparables located from .59 to 5-miles from the subject property. In response to the appellant's data, the board of review contended that land sales north of the subject property are less valuable as they are not in the village and the access by the river and road is poorer further north of the subject property. North of the subject the road is said to be in poorer shape and the properties are on a slough that is narrower than the river access of the subject property. Based on aerial photographs submitted with the evidence, board of review comparable #1 is south of the subject property; the aerial photograph of comparables #2 and #3 fail to indicate their location in relation to the subject. These three properties have river frontage ranging from 43.9' to 250'. Comparable #3 is improved with a non-elevated structure built in 1930. The comparables sold between December 2006 and July 2007 for \$15,000 to \$75,000 or from \$300 to \$397 per river front foot of land. These three properties have land assessments ranging from \$4,290 to \$16,936 or from \$67.74 to \$97.72 per front foot of land. Based on its analysis of these properties, the board of review requested reduction of the subject's land assessment to \$15,634.

In response to the board's evidence and proposed land reduction, the appellant rejected the proposed reduction. In rebuttal to the board's contention that the road further north of the subject property is in poorer condition, appellant contends that roadway is in the very same condition as the roadway by the subject

parcel. As to the land assessment of appellant's comparable #3 with three times the river frontage, but a land assessment of \$24,688 as compared to the subject's land assessment of \$19,542, the appellant stated the board's "reasoning on this one eludes me" noting that the lessor of the land would be making money on the land and should be paying taxes related to that land ownership.

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 appellant argued the subject's assessment was excessive because of the substantial increase in its assessment from 2006 to 2007. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or overvaluation by a preponderance of the evidence. 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, but at a minimum every four years that reflect fair market value, maintain uniformity of assessments, and are fair and just. 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 and/or whether assessments are reflective of market value. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

Appellant argued that the subject's assessment was not reflective of 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The appellant presented four sales for the Board's consideration. The evidence established that sale #1 was not advertised on the market and, along with the condition of the building, implies that the sale price of \$4,000 in 2007 may not be reflective of market value of the property given the need to clean up a damaged building on the property. Based on the evidence presented, the Board has given less weight to appellant's sale #1. Appellant's sale #4 from 2002 is sufficiently distant in time from the valuation date of January 1, 2007 that it may not be a valid indicator of the subject's market value. Appellant's comparable #3 was improved with some eleven cabins and had three times the river frontage of the subject property and is therefore

dissimilar to the subject property for purposes of its market value.

Thus, the Property Tax Appeal Board finds appellant's comparable #2 and the board of review's comparables were most similar to the subject in river frontage, location, and/or structures. These sold for prices ranging from \$15,000 to \$75,000 or from \$119.05 to \$397 per river front foot of land area. The subject's proposed reduced assessment reflects an estimated market value of \$63,084 or \$315.42 per river front foot of land area. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its proposed reduced assessment is supported and no further reduction is warranted.

The appellant also contended unequal treatment in the subject's assessment as a 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board finds the comparables submitted by the both parties were river front parcels along the Mississippi River in the same general vicinity. These comparables had land assessments that ranged from \$40.74 to \$97.72 per river front foot of land area. The subject's proposed reduced land assessment of \$15,634 or \$78.17 per river front foot of land area is within this range and identical to the land assessment of neighboring property, appellant's comparable #4, on a per-river-front basis. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment as proposed to be reduced by the board of review is equitable and a further reduction in the subject's land 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

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the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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: October 22, 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.