



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

APPELLANT: Joan Kron
DOCKET NO.: 07-05675.001-R-1
PARCEL NO.: 01-451-013-00

The parties of record before the Property Tax Appeal Board are Joan Kron, the appellant, by attorney Fritz G. Faerber of Faerber & Anderson, P.C., St. Louis; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,375
IMPR.: \$ 0
TOTAL: \$10,375

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel consists of a .76 of an acre or 33,000 square feet of vacant land located in Elsayh Township, Jersey County.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's land assessment was incorrect based on a contention of law and a lack of uniformity. In support of these claims, the appellant submitted a letter outlining various aspects of the inequity claim and a limited equity analysis of eight suggested assessment comparables. The comparables are located adjacent to two miles from the subject. Counsel described the comparables as having from "acres to hundreds of acres" of land area with land assessments ranging from \$60 to \$55,325. The subject property has a land assessment of \$10,375.

Counsel's memorandum with attachments indicates the subject parcel had a land assessment of \$530 in 1993 that gradually increased through 2006 to \$680. The subject's 2007 assessment increased to \$10,375 or 1,425.74% from 2006. The appellant argued the increased assessment is punitive, capricious and

unsupported by any reasonable standard and was done for the sole purposes of harassment and intimidation.

Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$10,375 was disclosed. In support of the subject's assessment, the board of review submitted a letter addressing the appeal, property record cards, photographs and a land assessment analysis of four suggested comparables.

With respect to the assessment analysis submitted by the appellant, the board of review pointed out comparables 1 and 2 receive farmland assessments. The board of review argued it would be inappropriate to compare the subject's market value based land assessment to farmland assessments. The board of review argued appellant's comparable 5 (second assessment analysis) is made up of six small, hypothetical lots or sites. The board of review claimed this parcel is owned by a private semi-religious, summer community, with only a leasehold interest. Comparables 6 and 7 (second assessment analysis) are approximately 1-acre home sites with land assessments of \$7,260, respectively, not the \$48,405 and \$55,325 land assessments reported by the appellant. These two properties are owned by Principia College, whom may periodically rent or sell property to faculty staff. Comparable 8 (second assessment analysis) is a 80 acre tract of farmland.

In support of the subject's land assessment, the board of review submitted a land assessment analysis of four suggested land comparables located in close proximity to the subject. The comparables range in size from .34 of an acre to 1.20 acres of land area with land assessments ranging from \$11,930 to \$17,285 or from \$13,427 to \$35,088 per acre. The subject property has a land assessment of \$10,375 or \$13,651 per acre.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

Under rebuttal, counsel argued much of the subject parcel is a nature preserve and requested the subject's assessment be returned to the previous tax (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 no reduction in the subject's assessment is warranted.

The appellant argued 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 appellant has not overcome this burden.

The parties submitted 10 suggested land comparables for the Board's consideration. The appellant's comparables 3 and 4 are board of review comparables 1 and 2. The Property Tax Appeal Board gave no weight to comparables 1, 2 and 8 submitted by the appellant. These suggested comparables are assessed as farmland, unlike the subject. The Board finds farmland assessments are not based on market value considerations. The farmland assessment law requires farmland to be assessed in accordance with agricultural assessment provisions detailed in the Property Tax Code (35 ILCS 200/10-110. et seq.) and according to productivity indices set forth in guidelines promulgated by the Illinois Department of Revenue. (See Article 10, Division 6 of the Property Tax Code). The Board gave less weight to appellant's comparable 5. The appellant failed to disclose the size of this lot for comparison to the subject parcel. The Board also gave less weight to comparables 1 and 2 submitted by the board of review due to their smaller land sizes when compared to the subject.

The Property Tax Appeal Board finds the four remaining land comparables are most similar when compared to the subject in size and location. They contain from approximately 1 to 1.20 acres of land area with land assessment ranging from \$7,260 to \$17,285 or from \$7,260 to \$14,404 per acre of land area. The subject property, which contains .76 of an acre of land area, has a land assessment of \$10,375 or \$13,651 per acre of land area. The Board finds the subject's land assessment falls within the range established by the most similar land comparables contained in this record. Therefore, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

The Board gave no merit to the appellant's argument that the assessor unjustly increased the subject's assessment by 1,425.74% from the 2006 assessment year. The Board finds this type of argument is not a persuasive indicator demonstrating an assessment inequity by the standard of clear and convincing evidence. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably or correctly assessed. Actual assessments together with their salient characteristics 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. This 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.

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 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 appellants disclosed that properties located in the same geographic 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. Thus, no reduction in the subject's land assessment 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.

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: July 20, 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.