



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

APPELLANT: Steven Lane
DOCKET NO.: 07-06256.001-R-1
PARCEL NO.: 05-05-21-101-029

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

LAND: \$2,340
IMPR.: \$0
TOTAL: \$2,340

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a vacant 33,990 square foot parcel located in Trenton, Sugar Creek Township, Clinton County. The property is described in part as Lot #5 of Wedgewood Subdivision.

The appellant and his wife, Margaret, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. At the hearing the appellant testified that the subject lot has a waterway that runs through the middle of the lot which feeds into a creek that ultimately goes to a privately owned lake. The appellant also contends the topography, the manner in which the parcel slopes, detracts from the use and value of the parcel. The appellant also included photographs depicting the subject lot.

The appellant's wife further testified that Keith and Barbara Cunningham purchased the subject lot in December 2004 for a price of \$6,000 from Robert Achenbach. The appellant indicated the parties were not related but testified the subject parcel was not advertised for sale when the Cunningham's purchased the lot. At

the time of purchase, the Cunningham's owned the adjacent property, which included a parcel improved with a house.

The appellant and his wife subsequently purchased the subject property and the two adjacent parcels, which included a home, from the Cunningham's in July 2005 for a price of \$176,000. The purchase included \$9,000 for personal property such as a John Deere lawn mower, a trim mower, bird bath and fountain on the patio, range, refrigerator, washing machine, dryer, window treatments and rugs. These items were listed in paragraph 1(b) of the Contract for Sale, a copy of which was submitted by the appellant. The Contract for Sale indicated the real estate included Lots 1, 4 and 5 of Wedgewood Subdivision. The appellant indicated that the entire property was listed for one price; the various lots were not separated with individual listing prices.

Margaret Lane testified that at the time they purchased the subject property and the two adjoining lots, it was their understanding that another neighbor also wanted to purchase the subject lot for \$6,000. The appellant was given the first opportunity to purchase the subject lot. The appellant and Mrs. Lane testified that the Cunningham's stated they would deduct \$6,000 from the purchase price if the appellant did not want to purchase the subject lot at the time he purchased the remaining property.

The appellants also submitted a copy of a portion of an appraisal prepared in connection with obtaining a mortgage for the subject property. The appraisal estimated the property, which included the three lots and the dwelling, had an estimated market value of \$175,000 as of June 22, 2005. The appraisal had a cost approach wherein the appraiser estimated a land value of \$26,000. The appellant and his wife did not know the basis of the land value. The appraisal report does reflect that Lot 5 was purchased in December 2004 for a price of \$6,000.

The appellant also submitted two comparables to demonstrate assessment inequity. Comparable #1 had 65,340 square feet of land and had a land assessment reflecting a value of \$5,490 or approximately \$.08 per square foot of land area. Comparable #2 had 3,150 square feet of land and a land assessment reflecting a value of \$600 or \$.19 per square foot of land area. Each of these properties had ditches or waterways. The appellant indicated the subject has a land assessment reflecting a value of \$16,080 or \$.47 per square foot of land area.

Based on this evidence the appellant requested the subject's assessment be reduced to \$2,337, which was the 2006 assessment of the subject parcel.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$5,360 was disclosed. The subject's assessment reflects a market value of approximately \$15,867 or \$.47 per square foot of land

area using the 2007 three year median level of assessments for Clinton County of 33.78%.

The board of review agreed the subject parcel was sold by Robert Achenbach to the Cunningham's in December 2004 for a price of \$6,000. The board of review also agreed that the subject property as well as Lots 1 and 4 were purchased by the appellant and his wife for a price of \$176,000 of which \$9,000 was attributed to personal property. The board of review submitted copies of the Illinois Real Estate Transfer Declarations associated with each transaction.

The board of review also submitted a listing of parcels in the subject's subdivision (Exhibit C) indicating the size of each parcel, the market value of each parcel as reflected by the assessment and the price per square foot as reflected by the assessment. The two other lots purchased by the appellant and his wife were described under one property index number (PIN) with a land value of \$29,400 or \$.463 per square foot of land area. One lot was described as having severe drainage problems and had a land value of \$7,000 or \$.283 per square foot of land area. The remaining lots had land values as reflected by their assessments ranging from \$.645 to \$1.59 per square foot of land area. The board of review indicated the appellant's lots have a combined value as reflected by the assessments of \$.46 per square foot of land area. The representative for the board of review identified two other property owners with multiple lots in the subdivision with drainage problems that had combined assessments reflecting values of \$.68 and \$.75 per square foot of land area. The board of review was of the opinion, as a whole, the appellant's lots are valued appropriately.

The board of review also critiqued the appellant's land comparables arguing they had different locations and size differences.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant argued overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value was presented by the appellant. The appellant provided evidence, which was corroborated by the board of review, disclosing the subject parcel was originally sold in December 2004 for a price of \$6,000. The appellant subsequently purchased the subject and two

adjoining parcels in July 2005, which included a home, for a price for the real estate of \$167,000, which was also corroborated by the board of review. The appellant and his wife asserted that the sellers, the Cunningham's, would have deducted \$6,000 from the purchase price if they did not desire to purchase the subject property when buying the home. A copy of a portion of the appraisal completed in association with obtaining a mortgage also reflected the subject property was previously sold for \$6,000. The appraiser assigned a land value for the subject and the two adjoining parcels, totaling approximately 2.32 acres, of \$26,000 or approximately \$.26 per square foot of land area. The subject's assessment of \$5,360 reflects a market value of approximately \$15,867 or \$.47 per square foot of land area using the 2007 three year median level of assessments for Clinton County of 33.78%. The subject's assessment reflects a market value above the December 2004 purchase price, the asserted value paid for the parcel in July 2005 by the appellant and above the per square foot unit value stated in the appraisal.

Although the board of review submitted assessment information on comparables located in the subject's subdivision to demonstrate the assessment was relatively uniform and not excessive in relation to other land assessments, it did not provide market data in the form of land sales to refute the appellant's overvaluation argument.

In conclusion, the Property Tax Appeal Board finds the appellant demonstrated the subject's assessment was excessive in relation to its market value and a reduction is justified based on the evidence in the record.

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. Lerski

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: August 20, 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.