



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

APPELLANT: Andrew Merck
DOCKET NO.: 07-06569.001-R-1
PARCEL NO.: 03-00-069-020

The parties of record before the Property Tax Appeal Board are Andrew Merck, the appellant; and the Putnam 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 Putnam County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$27,833
IMPR.: \$0
TOTAL: \$27,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,795 square foot residential lot located in Putnam County, Senachwine Township, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's land is being inequitably assessed. In support of this claim, the appellant submitted three comparables located from 1/10 of a mile to 3 miles from the subject. The lots range in size from 14,700 to 18,000 square feet of land area. They have land assessments ranging from \$27,000 to \$27,833 or from \$1.55 to \$1.87 per square foot of land area. The subject property has a land assessment of \$50,000 or \$3.63 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$50,000 was disclosed. In response to the appeal, the board of review indicated it "will not stipulate on this docket." The board of review submitted an appraisal procured and used by the appellant at the local board of review appeal process. The appraisal

estimated a fair market value for the subject lot of \$150,000 as of December 31, 2007. The board of review argued it lowered the subject's assessment to reflect the appraised value. The board of review did not submit any assessment comparables to address the inequity argument raised by the appellant that would demonstrate the subject lot was being uniformly assessed. 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 warranted.

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. The Board finds the appellant has met this burden of proof.

The Board gave no weight to the appraisal submitted by the board of review. The Property Tax Appeal Board finds the appraisal report fails to address the lack of uniformity argument raised by the appellant.

The appellant submitted three land comparables to demonstrate the subject property was inequitably assessed. The comparables range in size from 14,700 to 18,000 square feet of land area. They have land assessments ranging from \$27,000 to \$27,833 or from \$1.55 to \$1.87 per square foot of land area. The subject property has a land assessment of \$50,000 or \$3.63 per square foot of land area, which falls well above the range established by the most similar land comparables in the record. Therefore, a 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.

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: January 21, 2011

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.