



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

APPELLANT: James Vanderlaan
DOCKET NO.: 08-00292.001-F-1
PARCEL NO.: 19-09-17-201-025-0000

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

F/Land:	\$0
Land:	\$55,000
Residence:	\$103,026
Outbuildings:	\$0
TOTAL:	\$158,026

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of 4.71 acre or 205,168 square foot residential lot that is improved with a single-family dwelling. A majority of the parcel is heavily wooded.

The appellant appeared before the Property Tax Appeal Board initially claiming the subject property is entitled to a preferential farmland classification and assessment based on its agricultural zoning designation. The appellant explained that there was a legal action filed against the subject parcel regarding its use in July 1989. (Will County Forest Preserve v. James Vanderlaan, case #89ed14). The appellant testified the legal action was settled by the parties. The appellant testified the agreement provided that the subject parcel, excluding the road and dwelling, shall stay in its natural state, trees can be cut down and the land cannot be farmed. However, during the hearing the appellant conceded the subject parcel is not used for any agricultural purpose and does not fall under the definition of farmland as outlined in the Property Tax Code. (35 ILCS 200/1-

60). Thus, this aspect of the appeal was withdrawn by the appellant.

Alternatively, the appellant argued the subject's land is not equitably assessed in comparison to other similarly situated properties. The subject's improvement assessment was not contested. In support of the inequity claim, the appellant submitted land assessment data for five suggested comparable properties. The appellant testified each of comparables is improved with a dwelling; they are not farmed; have agricultural zoning; and contain approximately 5 acres of land area like the subject, but are assessed for less than the subject. The appellant testified the comparables are located contiguous or in close proximity to the subject. However, the assessment data sheets presented by the board of review at hearing disclosed the suggested assessment comparables range in size from 1.5 to 4.27 acres or from 65,340 to 241,322 square feet of land area. In addition, the evidence disclosed comparable 3 (owned by Grace Fellowship Church) is exempt from taxation, but had a land assessment of \$26,812 calculated by the township assessor. The documents disclosed the Supervisor of Assessments changed the assessment to \$0 due to its exempt status.

The comparables have land assessments ranging from \$25,770 to \$82,641 or from \$4,840 to \$34,434 per acre or from \$.11 to \$.79 per square foot of land area. The subject property has a land assessment of \$112,529 or \$23,892 per acre or \$.55 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 assessment of \$215,555 was disclosed. The subject has a land assessment of \$112,529.

In response to the appeal, the board of review argued appellant's comparable 1 does not have road access and is landlocked, unlike the subject. Comparable 3 is owned by a religious entity exempt from real estate taxation and should not be considered due to its exempt status.

In support of the subject's assessment, the board of review submitted property record cards and an assessment analysis of twelve suggested comparables located in close proximity to the subject. The comparables are comprised of residential lots that contain from 8,232 to 22,651 square feet of land area. They have land assessments ranging from \$17,904 to \$49,193 or from \$1.19 to \$2.61 per square foot of land area. Based on this evidence, the board of offered to reduced the subject's land assessment to \$94,200 or \$20,000 per acre. The proposed assessment was rejected by the appellant.

In response to board of review evidence, the appellant argued his comparable 3, which the board of review claims does not have road access and is landlocked, is contiguous and has a home that is accessed by a shared driveway with the subject property.

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 this appeal. The Board further finds a reduction in the subject's land assessment is warranted.

The appellant argued the subject property was inequitably assessed. 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 evidence, the Board finds the appellant has overcome this burden of proof.

The record contains land assessment information for 17 suggested comparable properties. The board placed diminished weight on all the comparables submitted by the board of review and three comparables submitted by appellant due to their considerably smaller land sizes when compared to the subject. The Board finds the two remaining land comparable are the most similar properties contained in this record in terms of size and location. These lots range contain 4.27 and 5.24¹ acres or 186,001 and 241,322 square feet of land area. They have land assessments of \$26,812 and \$36,620 or \$4,840 and \$8,576 per acre or \$.11 and \$.20 per square foot of land area. The subject property has a land assessment of \$112,529 or \$23,892 per acre or \$.55 per square foot of land area, which is higher than the most similar land comparables contained in this record. Based on this analysis, the Board finds a reduction in the subject's land assessment is warranted.

¹ The Board finds comparable 3 is exempt from taxation pursuant to section 15-40 of the Property Tax Code. (35 ILCS 200/15-40). However, the township assessor calculated a land assessment for this property of \$26,812 prior to application of Title 4, Article 15 of the Property Tax Code.

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. Guit

Chairman

Member

Mario M. Louie

Member

Member

William 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: September 24, 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.