



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

APPELLANT: Frank Nester  
DOCKET NO.: 08-02987.001-F-1  
PARCEL NO.: 08-07-10-400-001

The parties of record before the Property Tax Appeal Board are Frank Nester, the appellant, by attorney David Weissmiller, of Weissmiller Law Office in Mount Carroll; and the Carroll 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 Carroll County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$36
<b>Homesite:</b>	\$17,722
<b>Residence:</b>	\$0
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$17,758

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an unimproved 69.31-acre parcel located in Savanna, Savanna Township, Carroll County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a letter, photographs of the subject and a grid analysis of three comparable properties located three to six miles from the subject. The appellant's letter described the subject as being composed of 25 acres of "enrolled in the Certified Timber Program", with the remainder "enrolled in the Conservation Stewardship Program" subsequent to issuance of the final decision of the Carroll County Board of Review on April 29, 2009. As depicted in photographs submitted by the appellant, the disputed 44.31-acre portion of the subject is mostly open water and marshland. The appellant's comparables were described as "timber sales" and consist of parcels ranging in size from 8 to 74 acres. The comparables were said to have

sold between December 2008 and May 2009 for prices ranging from \$36,000 to \$400,000 or from \$3,989 to \$5,405 per acre. Based on this evidence the appellant requested the subject's land assessment, exclusive of the 25 acres of timberland, be reduced to \$6,887 or \$155.43 per acre.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,722<sup>1</sup> was disclosed. The subject has an estimated market value of approximately \$53,638 or \$1,211 per acre of land, as reflected by its assessment and the Carroll County 2008 three-year median level of assessments of 33.04%.

In support of the subject's assessment, the board of review submitted a brief, numerous exhibits, aerial photographs and a grid analysis of four comparable properties located within 1.3 miles of the subject along the Plum River, one of which is adjacent to the subject. In its brief, the board of review contends the appellant's comparables were located 3 to 6 miles from the subject, were described as timber sales and "are not probative of the value of the 44.21 acres of the subject property that is in dispute in this appeal, which is not timberland." The board of review's comparables consist of one comparables comprised of 2.1 acres of farmland and 17.24 acres of non farmland, two comparables of 2.35 acres and 13.00 acres, respectively, which are non farmland and one comparable which is 39.46 acres of farmland. The comparables sold between April 2004 and August 2008 for prices ranging from \$19,500 to \$55,000. The non farmland portion of comparable #1, as well as comparables #2 and #3, sold for per acre prices ranging from \$1,538 to \$8,298, while comparable #4, composed entirely of farmland, sold for a per acre price of \$1,394. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal, the value 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 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

The Board finds the parties submitted seven comparables for its consideration. The Board gave less weight to the appellant's comparables because they were located 3 to 6 miles from the

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<sup>1</sup> This is the assessment for the disputed 44.31 acres of the subject parcel and does not include the \$36 farmland assessment for the uncontested 25 acres of timberland.

subject and were described as timber sales, dissimilar to the portion of the subject property under appeal, which is water and marshland. The Board also gave less weight to the board of review's comparable #4 because it is farmland, whereas the disputed portion of the subject is not farmland. The Board finds the board of review's comparables #1, #2 and #3 were located nearer the subject and were comprised of some or all land not classified and assessed as farmland. The Board finds these most representative comparables sold for prices ranging from \$1,538 to \$8,298 per acre of land area. The subject's estimated market value as reflected by its assessment of \$1,211 per acre of land falls well below this range. The Board further notes the subject's estimated market value as reflected by its assessment falls well below the appellant's own comparables on a per acre basis. Therefore, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction 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.*

Acting 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: December 23, 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.