



FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Phil McDermott
DOCKET NO.: 08-03012.001-C-1
PARCEL NO.: 08-13-26-476-004

The parties of record before the Property Tax Appeal Board are Phil McDermott, the appellant; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$18,425
IMPR.: \$5,610
TOTAL: \$24,035

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 0.94-acre or 40,946 square foot parcel improved with a new, one-story metal storage unit building that contains 6,000 square foot of building area. The subject is located in Freeport, Freeport Township, Stephenson County.

The appellant appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. At the commencement of the hearing, the appellant withdrew an improvement inequity argument. Regarding the land inequity argument, the appellant submitted information on three comparable properties located one-half mile to 3.4 miles from the subject. The comparable lots range in size from 1.41 to 3.25 acres and are improved with metal storage buildings like the subject. The appellant indicated the comparables have land assessments ranging from \$10,828 to \$53,600 or from \$7,218 to 16,492 per acre. The subject has a land assessment of \$18,420 or \$19,601 per acre. Based on this evidence the appellant requested the subject's land assessment be reduced to \$7,400 or \$7,872 per acre.

During the hearing, the appellant argued he purchased the subject lot along with an adjacent parcel containing a house and garage for \$68,000 in 2005 and that the subject's land assessment was raised from \$3,629 to \$18,420 in 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$24,035 was disclosed. In support of the subject's land assessment, the board of review submitted property record cards, photographs and numerous labeled exhibits, among them a grid analysis of nine properties including the subject. The comparable lots are in the same section and block as the subject, range in size from 6,098 to 52,708 square feet and have land market values ranging from \$12,200 to \$71,350 or from \$1.35 to \$2.00 per square foot. These estimated market values equate to land assessments ranging from \$0.45 to \$0.67 per square foot. The subject's estimated land value of \$1.35 also equates to a land assessment of \$0.45 per square foot. The board of review also submitted a grid of the appellant's three comparables that depicts their land assessments on a per square foot basis as ranging from \$0.17 to \$0.39 per square foot, while the subject's land assessment is \$0.45 per square foot.

The board of review also submitted a grid of land sales to demonstrate the subject was equitably assessed. The comparables are located 1.3 miles to 4.4 miles from the subject and range in size from 21,016 to 87,415 square feet of land area. They sold from April 2002 to January 2008 for prices ranging from \$95,000 to \$400,000 or from \$1.89 to \$10.13 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review's representative called Freeport Township assessor Cynthia Worster as a witness. Worster testified the subject's land assessment was increased for 2008 because the original use as residential land was changed to commercial when the subject's mini-storage building was erected on the parcel. The witness testified commercial land is more valuable than residential land. Worster further testified commercial land like the subject in Freeport Township is valued at \$2.00 per square foot for the first 30,000 square feet and \$0.50 per square foot thereafter. The witness asserted the subject's land assessment, when converted to full value is below all eight of the board of review's land sales.

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 Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was 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 met this burden.

The record disclosed that the appellant withdrew an improvement inequity contention at the commencement of the hearing. In support of his land inequity contention, the appellant submitted three land comparables, while the board of review submitted eight land equity comparables and six land sales to support the subject's land assessment. The Board finds the township assessor testified land in the subject's assessment neighborhood is valued and assessed on a per square foot basis, rather than a per acre basis as claimed by the appellant on his petition. The Board gave less weight to the appellant's land comparables, as well as to six of the board of review's land equity comparables because they differed significantly in lot size when compared to the subject. The Board finds two of the board of review's land equity comparables contain 36,590 and 52,708 square feet and had land assessments of \$0.45 and \$0.58 per square foot of land area. The subject's land assessment of \$0.45 per square foot is supported by these two most similar comparables. The Board further finds three of the board of review's six land sales were similar to the subject in lot size and sold for prices ranging from \$1.64 to \$10.13 per square foot of land area. The subject's land assessment, when converted to full value of \$1.35 per square foot, falls below this range. The Board thus finds the board of review's land sales further support the subject's land assessment. The Board finds the subject's 2005 sale for \$68,000 when it was classified and assessed as residential land is irrelevant as a factor in the subject's 2008 land assessment because the subject's re-classification as commercial land was properly made based on the erection of a mini storage facility on the parcel. The assessor's testimony that commercial land in the subject's neighborhood is more valuable than residential land buttresses this point.

In conclusion, the Board finds the appellant has failed to prove assessment inequity by clear and convincing 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

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: August 19, 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.