



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

APPELLANT: D. Eugene Meyer
DOCKET NO.: 08-03816.001-R-1
PARCEL NO.: 09-20-451-001

The parties of record before the Property Tax Appeal Board are D. Eugene Meyer, the appellant, and the DeKalb 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 DeKalb County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$28,474
IMPR.: \$29,235
TOTAL: \$57,709

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2.5-acres has been improved with a part two-story and part one-story frame single-family dwelling with a full unfinished basement. The property is located in Cortland Township, DeKalb County.

The appellant's petition indicated both overvaluation and unequal treatment in the assessment process with regard to the subject's land assessment only; no dispute was raised concerning the improvement assessment.

The appellant presented a letter and a grid analysis of four comparable properties to support the arguments. In the letter, the appellant reported that all of the comparable properties "are next to large farmed acreages and all properties submitted are farmed and one commercial horse pasture." Based on that evidence, the appellant requested a land assessment reduction to the "average assessed value."

Before addressing the evidence submitted by the appellant, it is important to take note of certain provisions of the Illinois

Property Tax Code (35 ILCS 200/1 et seq.). Specifically, Section 1-60 of the Property Tax Code defines farm in part as follows:

Farm. When used in connection with valuing land and buildings for an agricultural use, any property used solely for the growing and harvesting of crops; for the feeding, breeding and management of livestock; for dairying or for any other agricultural or horticultural use or combination thereof; including, but not limited to, hay, grain, fruit, truck or vegetable crops, floriculture, mushroom growing, plant or tree nurseries, orchards, forestry, sod farming and greenhouses; the keeping, raising and feeding of livestock or poultry, including dairying, poultry, swine, sheep, beef cattle, ponies or horses, fur farming, bees, fish and wildlife farming. . . .

35 ILCS 200/1-60. Furthermore, Section 10-110 of the Property Tax Code provides in part that, "[t]he equalized assessed value of a farm . . . shall be determined as described in Sections 10-115 through 10-140. . . ." (35 ILCS 200/10-110). Section 10-115 of the Code provides in part that:

The Department [of Revenue] shall issue guidelines and recommendations for the valuation of farmland to achieve equitable assessment within and between counties. . . . (35 ILCS 200/10-115).

Section 10-115 of the Code sets forth the various components that the Department of Revenue is to certify to each chief county assessment officer on a per acre basis by soil productivity index for harvested cropland such as: gross income, production costs, net return to the land, a proposed agricultural economic value, the equalized assessed value per acre of farmland for each soil productivity index, a proposed average equalized assessed value per acre of cropland for each individual county, and a proposed average equalized assessed value per acre for all farmland in each county.

In contrast, except in counties with more than 200,000 inhabitants which classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50).

With this background in mind, the data submitted by the appellant will be examined. It is noteworthy, however, that the appellant has not asserted that the subject property is entitled to a farmland classification as defined in Section 1-60 as set forth above.

As shown in the grid analysis, the four comparable properties were from 2 to 5.2-miles from the subject parcel. The parcels

range in size from 3.83 to 20-acres of land area. The appellant reports that each comparable has a non-farmland assessment of \$15,531 and farmland assessments ranging from \$270 to \$3,090. The subject's non-farmland assessment is \$28,474. The appellant also reported sales of these four properties that occurred between April 1996 and July 2007 for prices ranging from \$170,000 to \$250,000.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$13,170.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment for the subject of \$57,709 was disclosed. In response to the appellant's appeal, the board of review presented a letter outlining the evidence submitted.

The board of review contends that the subject parcel of 2.5-acres has been assessed as residential property whereas each of the appellant's comparables consist of a 1-acre homesite (residential land) and associated farmland acreage. Based on the assessment methodology, the board of review contends that the subject's land assessment is equitable with the homesite value of these comparables.

As shown in Exhibit A, the Cortland Township assessor explained that in 2008 rural residential land was assessed. According to the board of review, the rural residential land assessment formula applied to the subject and the comparables was: \$15,531 for the first acre; \$10,354 for the second acre; and \$5,177 for the third acre. As a consequence, the subject's 2.5-acre site has been assessed for 2008 at \$28,474. In a similar fashion, each one-acre homesite for the comparables had a non-farmland assessment of \$15,531.

In further response to the appellant's data, the board of review noted that on comparable #3 sold recently; however, that sale consisted of two parcels, both of which included farmland and farm buildings. As such, the board of review contends that the appellant's market value evidence does not support a change in the subject's assessment.

Based on the foregoing, the board of review requested confirmation of the subject's land 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 appellant argued in part the subject's assessment was excessive because of the substantial increase in its assessment from 2007 to 2008 when the township assessor re-valued rural residential land. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence or

overvaluation by a preponderance of the evidence. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, but at a minimum every four years that reflect fair market value, maintain uniformity of assessments, and are fair and just. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists and/or whether assessments are reflective of market value. This may result in many properties having increased or decreased assessments from year to year of varying amounts depending on prevailing market conditions and prior year's assessments.

Appellant argued that the subject's assessment was not reflective of market value. When market value is the basis of the appeal, the value of the property must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 728 N.E.2d 1256 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds this burden of proof has not been met and a reduction in the subject's assessment is not warranted on this basis.

The appellant presented four sales for the Board's consideration. Only Sale #3 occurred in time proximate to the assessment date of January 1, 2008. The evidence established that Sale #3 consisted of two parcels including farmland and farm buildings which are dissimilar to the subject rural residential property. Therefore, in the absence of sufficient market value evidence to establish overvaluation of the subject property, the Property Tax Appeal Board finds no reduction in the subject's estimated market value is warranted on grounds of overvaluation.

The appellant also contended unequal treatment in the subject's assessment as a basis of the appeal. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The appellant submitted four equity comparables to support his position before the Property Tax Appeal Board. The board of review presented unrefuted data that each comparable had a one-acre homesite (rural residential land) assessment of \$15,531 which the appellant also reported. The board of review further reported the land assessment methodology for rural residential parcels that exceed one-acre. The data revealed that the subject's 2.5-acre rural residential parcel was assessed in accordance with the assigned method as were the one-acre homesites of the four comparables presented. Thus, the Board

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finds the subject's land assessment is equitable and a reduction in the subject's land assessment is not warranted on this 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.

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.