



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

APPELLANT: David Ruff
DOCKET NO.: 09-00722.001-R-1
PARCEL NO.: 15-04-101-160

The parties of record before the Property Tax Appeal Board are David Ruff, the appellant, by attorney Eric L. Terlizzi of Salem, Illinois, and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$26,830
IMPR.: \$0
TOTAL: \$26,830

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 53,800 square foot parcel located along Lake Centralia in Marion County, Illinois.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of this argument the appellant provided information on four comparables that ranged in size from 50,530 to 137,650 square feet of land area. Two comparables are located adjacent to the subject to the north and to the south. One comparable was described as being located 1 lot removed to the south and the fourth comparable was located ¼ mile to the north of the subject. The appellant indicated these properties had land assessments ranging from \$17,480 to \$35,480 or from \$.21 to \$.49 per square foot of land area. The subject has a land assessment of \$26,830 or \$.50 per square foot of land area.

The record also indicated that comparables #1, #3 and #4 sold from December 2007 to August 2009 for prices ranging from \$35,000 to \$120,000 or from \$.69 to \$.87 per square foot of land area. The appellant also indicated the subject property was purchased in June 2003 for a price of \$57,000 or \$1.06 per square foot of land area.

At the hearing the appellant testified he purchased the subject property in June 2003 for a price of \$57,000. He further testified there is an adjacent parcel owned by the appellant and held under trust that was purchased in June 2006 for a price of \$35,000. The appellant was of the opinion the sale of the subject property was an arm's length transaction through the use of a Realtor. The appeal form indicated the seller was Matthew Newman, who was not related to the appellant, the property was sold through Somer Real Estate and was listed in the multiple listing service. He explained at the time of purchase the subject was vacant land and the asking price was \$63,000.

The appellant was of the opinion that the market has been declining from 2003 to the present. He testified there had been no sales on the lake for the past year and homes on the market have had no activity or offers.

The appellant explained he selected the comparables from the subdivision the subject property is located in.

At the hearing the appellant testified the subject property and another parcel have been on the market for 70 days for a listing price \$279,000. These parcels have a manufactured home, which is being sold along with as some other personal property such as a boat and a lawn mower. The appellant explained the manufactured home was placed on the lot after the purchase of the lot. The manufactured home is not assessed as real estate.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$26,830 was disclosed. The subject's assessment reflects a market value of \$79,614 or \$1.48 per square foot of land area when applying the 2009 three year average median level of assessments for Marion County of 33.70%.

The chief county assessment officer testified there were some discrepancies on the appellant's assessment grid analysis. She testified the actual 2009 land assessments ranged from \$25,930 to \$43,030 or from \$.31 to \$.51 per square foot of land area.

The board of review also provided information on eleven vacant land comparable sales with comparable sales #1 and #2 being the same properties as appellant's comparable sales #1 and #4. The board of review reported the sales had lots ranging in size from 10,019 to 137,650 square feet of land area. The sales occurred from January 2006 to September 2009 for prices ranging from \$25,000 to \$125,000 or from \$.69 to \$6.24 per square foot of land area. The witness indicated that sale #9 had a mobile home on it at the time of sale but on the Illinois Real Property Transfer Declaration \$350 was deducted for the value of the mobile home leaving \$74,650 as the value of the land. The board of review's

¹ The Marion County Chief County Assessment officer stated the manufactured home was receiving the privilege tax provided by the Mobile Home Local Services Tax Act. (35 ILCS 515)

evidence included copies of the property record cards and aerial photographs of the subject and the comparable sales. The board of review also had an aerial photograph of Lake Centralia and noted the location of the subject had the eleven sales. The map depicts sales #1 through #9 as located on either side of the subject while sales #10 and #11 were located on the opposite side of the lake.

With respect to calculating land assessments, the chief county assessment officer testified that the first acre is assessed at \$1.60 per square foot, the next acre is assessed at \$.80 per square foot, the next 3 acres are assessed at \$.40 per square foot and anything over 5 acres is assessed at \$.20 per square foot. The witness testified this method was done for the entire lake, for every lake property with lake access. The witness indicated a factor was used if there was limited lake access. The record contained a grid analysis using ten equity comparables with lots that ranged in size from 46,174 to 80,596 square feet of land area. The analysis indicated these lots and the subject parcel were valued using this methodology. The land assessments ranged from \$24,730 to \$34,220 while the subject had a land assessment of \$26,830. The board of review also had an aerial photograph of Lake Centralia and noted the location of the subject had the ten equity comparables. The map depicts equity comparables as being located in different areas of the lake from the subject property.

In rebuttal the appellant's attorney argued there was not support in the law to support the formula used to establish the assessment.

Following the appellant's rebuttal statement the board of review submitted Exhibits A through I as a response to the appellant's rebuttal evidence. The rebuttal evidence included information about the purchase of the adjacent parcel (PIN 15-04-300-037) by the appellant in June 2006 for a price of \$35,000 or \$1.09 per square foot of land area. The board of review also provided information disclosing that its comparable sales #4 and #5 were two different sales, not one sale as the appellant asserted in rebuttal. The board of review also explained that a 1.0335 equalization factor was applied to the properties in 2009. The board of review also submitted copies of Illinois Real Estate Transfer Declarations to demonstrate the sales used were considered vacant land. The board of review also submitted a copy of the listing of the subject property for a price of \$279,000.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the assessment of the subject property.

The appellant argued in part assessment inequity as the 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 assessments 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 a reduction is not warranted on this basis.

During the hearing the Marion County Chief County Assessment Officer testified as to the method used to calculate the land assessments at Lake Centralia. She testified that the first acre is assessed at \$1.60 per square foot, the second acre is assessed at \$.80 per square foot, the next 3 acres are assessed at \$.40 per square foot and anything over 5 acres is assessed at \$.20 per square foot. The board of review provided assessment calculations for the subject and ten comparables to demonstrate this method was applied uniformly on lake property. The ten equity comparables provided by the board of review ranged in size from 46,174 to 80,596 square feet of land area. Their land assessments ranged from \$24,730 to \$34,220.² The subject, with 53,800 square feet of land, has a land assessment of \$26,830, which is within the range of these similar comparables. The Board further finds appellant's comparable #4 was relatively similar to the subject in size with 50,530 square feet of land area with a land assessment of \$25,930 or \$.51 per square foot of land area. The subject's land assessment equates to \$.50 per square foot of land area, which is supported by the best land comparable submitted by the appellant.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal the value of the property 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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant did not establish overvaluation by a preponderance of the evidence.

The Board finds the best comparables in the record include appellant's comparable sale #4, which is also board of review comparable sale #1, and board of review comparable sales #4, #6 and #7. These comparables sold most proximate in time to the assessment date at issue and were relatively similar to the subject in location and size ranging from 35,590 to 65,340 square feet of land area. The sales occurred from January 2007 to August 2009 for prices ranging from \$35,000 to \$125,000 or from \$.69 to \$1.91 per square foot of land area. The subject's assessment reflects a market value of \$79,614 or \$1.48 per square foot of land area when applying the 2009 three year average median level of assessments for Marion County of 33.70%, which is within the range established by the best comparables in the

² These were the land assessments after the application of the 1.0335 equalization factor.

record on a square foot basis. The Board finds these sales do not demonstrate the subject property is overvalued for assessment purposes.

In conclusion, based on this record the Board finds the assessment of the subject property is correct and a reduction is not justified.

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.



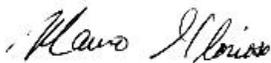
Chairman



Member



Member



Member



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: March 23, 2012



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.