



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

APPELLANT: Charles Phillips
DOCKET NO.: 09-01017.001-R-1
PARCEL NO.: 16-05-25-100-030-0000

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

LAND: \$38,145
IMPR.: \$22,784
TOTAL: \$60,929

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 2.241-acre parcel improved with several barns of various sizes, along with a detached frame garage. The subject is located in Homer Glen, Homer Township, Will County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and assessment inequity regarding the subject's land and improvement assessments as the bases of the appeal. In support of these arguments, the appellant submitted two grids comprised of eight suggested comparables, photographs of some of the buildings located on the subject parcel and a lease agreement for one of the storage buildings on the subject property.

Comparables #1 and #2 and #3 are land inequity comparables, however, the appellant failed to disclose the land size of comparable #1. The board of review reiterated the appellant's data and provided both size and assessment information. The parcels range in size from .3477 to 2.1504 acres of land area and are located from 1 block to ½ mile from the subject. These three

comparables have land assessments ranging from \$11,610 to \$57,294 or from \$25,246 to \$33,391 per acre of land.

The five sales are located from 0.5 to 4 miles from the subject. The comparables have lot sizes ranging from 0.71 to 16.95 acres of land area. These sales occurred from March 2007 to February 2010 for prices ranging from \$2,000 to \$310,000 or from \$1,675 to \$20,969 per acre of land area.¹

The subject has a land assessment of \$38,145 or \$17,021 per acre of land area and an improvement assessment of \$22,784. The subject's land assessment value reflects a market value of approximately \$114,998 or \$51,315 per acre of land area.

The lease agreement submitted by the appellant is regarding a 36'x72' building on the subject lot. The rent is \$575.00 per month and is for storage of heavy equipment and electrical supplies from Infinity Electrical Solutions.

The appellant provided no other data to support a challenge to the subject's improvement assessment value.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$25,913 or \$11,563 per acre and its improvement assessment be reduced to \$5,000. The reduced land assessment value reflects a market value of \$78,122 or \$34,860 per acre.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$60,929 was disclosed. The subject's assessment reflects an estimated market value of \$183,687 using Will County's 2009 three-year median level of assessments of 33.17%.

In support of the subject's land assessment, the board of review submitted a grid analysis of eleven comparables, five of which are land sales. This grid also contained corrected information on the appellant's comparables. The board of review's comparables are located from 100 feet to 4.5 miles from the subject and range in size from 1.00 to 5.06 acres and have land assessments ranging from \$25,291 to \$68,832 or from \$10,986 to \$48,208 per acre.

The five sales comparables presented by the board of review range in size from 1 to 5.06 acres of land area. They sold from January 2006 to May 2008 for prices ranging from \$180,000 to \$400,000 or from \$64,286 to \$215,000 per acre.

During the hearing, the board of review's representative called Homer Township deputy assessor Dale Butala as a witness. Butala testified the appellant offered six sales and that three of the sales were not advertised and one had a sale date older than what

¹ The appellant's grid had missing or incorrect data, therefore, the Board relied on the data supplied by the board of review.

the appellant reported, based on its Real Estate Transfer Declaration being marked as a fulfillment of a contract. In addition, the appellant's first three comparables support the subject's land assessment.

Regarding the subject's improvement assessment, the board of review argued the subject barns are used for storage and thus have value. The board of review's witness testified he met the appellant at the subject property on October 23, 2008, along with The Village of Homer Glen's Chief Building Official, the deputy building official and the Code Compliance Officer. The appellant refused to allow anyone from the Village of Homer Glen to inspect the subject property. However, the appellant did permit Butala and another township deputy assessor to view the inside of the buildings. Since the Homer Glen building officials were not allowed on the property, the assessment officials, who are not structural engineers, assumed the subject barns and garage are structurally sound. The board of review also argued that the appellant failed to supply any evidence that the improvements are overvalued or not equally assessed, other than the lease agreement, which only covered one of the improvements on the subject parcel. Butala argued the barns and shed are used to store a motor home, several automobiles and other property and thus have value as storage buildings. Photographs of the exterior and interior of the subject buildings were submitted by the board of review.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted a two page brief which included an income approach analysis arrived at from the lease agreement submitted as evidence. This data was referred to as "Using the Income Approach to appraisal, a pro forma appraisal would look something like this:"

Income	\$6,900
- Real Estate Taxes Paid	<u>-\$4,199</u>
Net operating Income	\$2,701
Implied Market Value @ 6% cap rate	=\$45,016
Appropriate Assessed Value = 1/3 =	\$15,005

The appellant's brief also argued the board of review's comparables are zoned residential, not agricultural like the subject, and are thus not valid comparables.

The rebuttal evidence also included a letter to the appellant from the Village of Homer Glen stating that the subject parcel needs to be rezoned R-2 from A-1, if the appellant wants a single family dwelling built on the land.

The board of review's representative objected to the submission of new evidence in rebuttal and requested its exclusion.

The Board reserved ruling and the request was taken under advisement.

The Board finds it cannot consider the income approach analysis or the letter to the appellant from the Village of Homer Glen because it is new evidence. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code §1910.66(c)).

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 in part 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.

Regarding first the land inequity argument, the appellant argued the subject is zoned A-1 agricultural and should not be compared to residential land. However, the appellant used an improved property as comparable #3 which diminishes this argument. Furthermore, the appellant testified that neither the land nor the building lease are of an agricultural use and there is no evidence in this record that the subject is entitled to a preferential assessment under Section 1-60 of the Property Tax Code. (35 ILCS 200/1-60) Finally, the board of review stated that the county defaults to a residential land assessment when agricultural improved land does not receive a preferential farmland assessment. The board of review further stated that since one of the buildings is being leased to a commercial business, the subject could be viewed as commercial use. The Property Tax Appeal Board finds that there is no evidence in the record that the subject's assessment is not reflective of one-third of its fair cash value, which would include non-farm agricultural, residential, commercial or industrial uses.

The Board finds the parties submitted nine equity land comparables for consideration. The Board gave less weight to the appellant's comparables #1 and #2 due to their significantly smaller sizes when compared to the subject. The Board finds the

remaining comparables submitted by the parties ranged in size from 1.13 to 2.85 acres and had land assessments ranging from \$25,291 to \$64,262 per acre. The subject's land assessment of \$17,021 per acre falls below this range. Therefore, the Property Tax Appeal Board finds the subject's land assessment is equitable and no reduction is warranted based on the evidence and testimony in this record.

As to the improvement inequity argument, the Board finds the appellant supplied no improvement comparables to address the improvement inequity argument. Therefore, the Property Tax Appeal Board finds that this aspect of the appellants' appeal will not be addressed further due to lack of sufficient evidence.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence.

The appellant also argued the subject property was overvalued. 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, Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant did not meet this burden of proof.

The appellant offered five sales to support the overvaluation argument. The board of review offered five land sales to support the subject's market value. The Board gave less weight to the appellant's comparable #4 due to its considerably larger size when compared to the subject. The Board also gave less weight to the appellant's comparables #5, #6 and #7 due to their lack of exposure to the real estate market, as disclosed on their Real Estate Transfer Declarations. The Board also gave less weight to the appellant's comparable #8 due to its fulfillment of a contract initiated on May 5, 2000, as disclosed on its Real Estate Transfer Declaration. The contract date of May 5, 2000 is not probative of the real estate market as of the subject's January 1, 2009 assessment date. The Board gave less weight to the board of review's comparables #7, #8 and #11 due to their sale dates occurring greater than 23 months prior to the subject's January 1, 2009 assessment date. These sales are considered dated and not probative of the subject's market value as of the date at issue.

The Board finds the remaining two sales offered by the board of review are most similar to the subject. These sales occurred in April 2007 and May 2008 for prices of \$180,000 and \$282,000 or \$64,286 and \$112,800 per acre. The subject's land value as represented by its land assessment is \$51,316 per acre, which is below the land values of the best comparables in this record.

After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and no reduction is warranted.

In summary, the appellant failed to establish lack of uniformity and/or overvaluation and therefore no reduction in the subject's land or improvement assessments 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

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 28, 2012

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.