



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

APPELLANT: Roy Eg & Ronette McKnight
DOCKET NO.: 09-03323.001-R-1
PARCEL NO.: 16-07-11-151-002

The parties of record before the Property Tax Appeal Board are Roy Eg & Ronette McKnight, the appellants, by attorney Andrew J. Bollman, of Andrew Bollman, Attorney at Law, Ltd. in Dixon; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$29,040
IMPR.: \$50,467
TOTAL: \$79,507

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-acre parcel improved with a two-story frame dwelling built in 1938. The subject contains 2,648 square feet of living area and features a partial basement, central air-conditioning, a fireplace and an attached 520 square foot garage. The subject is a waterfront parcel located in Palmyra Township, Dixon, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal.¹ In support of the inequity claim, the appellants submitted four comparable properties located within eight miles of the subject. The comparables consist of improved parcels that ranged in size from 1.22 acres to 12.21 acres. The comparables had land assessments ranging from \$17,113 to \$24,543

¹ Per letter dated October 13, 2011 from appellants' counsel, the appellants withdrew their market value claim and wish to proceed with the appeal based on inequity of assessment as to the subject's land only.

or from \$1,628.99 to \$14,608.93 per acre of land area.² The subject contains one-acre of land area and has a land assessment of \$29,040. The appellants argued that the subject's land assessment was inequitably increased because of its location to Castellan subdivision, which they argue is dissimilar to the subject's higher elevation and steep grade abutting the river. Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$11,122.

The board of review presented its "Board of Review Notes on Appeal" wherein the subject property's final total assessment of \$79,507 was disclosed with an allocation for the land assessment of \$29,040. In response to the appeal, the board of review submitted a letter prepared by the board of review, aerial photographs, spreadsheets and property record cards. The letter depicts that three of the appellants' comparables are located in a neighborhood known as "Browns Beach" and are inferior to the subject because of a narrow private road with a one-lane bridge, narrow river frontage and are substantially located in a flood plain. The letter further depicts that the appellants' comparable #4 is enrolled in a Department of Natural Resources Conservation Stewardship Program.

The board of review argued that the subject was included in the Castellan neighborhood for assessment purposes because the subject exhibits the same or similar visual and physical characteristics as the adjacent riverfront lots. More specifically, all lots within the group known as "upper Castellan" are all accessible by public road and are situated on a bluff overlooking the river and have a steep grade to the river. The letter further depicts that riverfront land values were applied based on a value per riverfront footage with adjustments for depth. A spreadsheet (Exhibit "D") depicting 36 assessment comparables for riverfront lots was submitted. The comparables are described as being located in a neighborhood code known as "Palmyra - Castellan Riverfront." The letter explains that "Palmyra" represents the township, "Castellan" represents the associated subdivision and "riverfront" distinguishes lots on the river. The comparables had frontage ranging from 80 to 354 feet with lot depths ranging from 163 to 460 feet. The comparables had lot assessments ranging from \$16,000 to \$50,622 or from \$143 to \$230 per front-foot. The subject is depicted as having a lot assessment of \$29,040, lot frontage of 165, a lot depth of 253 and a lot assessment of \$176 per front-foot of land area. Aerial photograph Exhibit "H" depicts the subject is similarly situated along the river as the comparables. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds it has jurisdiction over the

² Comparable #4 incorrectly depicts a land assessment of \$198,890. The actual land assessment is \$19,890. This parcel also contains a farmland assessment of \$75,000.

parties and the subject matter of this appeal. The Board further finds no reduction in the subject property's assessment is warranted.

The appellants argued 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 appellants have not met this burden.

First, the Board finds the subject's land assessment is supported by the assessment methodology described in the board of review's letter. The evidence indicates land assessments in the subject's area are determined utilizing a front-foot method with adjustments for the depth of the lot. The front-foot method as a unit of comparison is based on the premise that frontage significantly contributes to value. Property Assessment Valuation, 73, International Association of Assessing Officers 2nd ed. 1996. The Board finds land assessments in the subject's immediate area to be uniform. The Board gave less weight to the comparables submitted by the appellants because of their distant proximity to the subject. The Board also finds that comparable #4 submitted by the appellants was enrolled in a Conservation Stewardship Program and receives a preferential assessment, unlike the subject. The Board finds the board of review's comparables were similarly situated on the river like the subject and contained property characteristics similar to the subject. These most similar comparables had land assessments ranging from \$16,000 to \$50,622 or from \$143 to \$230 per front-foot. The subject has a land assessment of \$29,040 or \$176 per front-foot, which is within the established range. The appellants submitted no evidence that would suggest the method utilized by the assessor was incorrect or land assessments within the subject's subdivision do not reflect fair market value. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is well supported.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 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 presented. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property was inequitably assessed. Therefore, 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 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.