



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

APPELLANT: James P. Crowley  
DOCKET NO.: 09-04656.001-F-1  
PARCEL NO.: 09-27-451-015

The parties of record before the Property Tax Appeal Board are James P. Crowley, the appellant, by attorney Michael E. Crane, of Crane & Norcross, in Chicago, and the Marshall County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Marshall County Board of Review is warranted. The correct assessed valuation of the property is:

<b>Farmland:</b>	\$0
<b>Homesite/Land:</b>	\$1,463
<b>Residence:</b>	\$0
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$1,463

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a small vacant parcel<sup>1</sup> of approximately 83,569 square feet of land area located in Sparland, Steuben Township, Marshall County, Illinois.

The appellant's appeal filed by legal counsel is based on overvaluation of the subject property due to a recent purchase price. The appellant also submitted a copy of the Marshall County Board of Review final decision that was issued on March 18, 2010 establishing a "land/lot" assessment for the parcel of \$3,583.

In support of this market value argument, the appellant submitted limited information on the purchase transaction asserting the subject property was bought in October 2008 for \$5,000 from Ronald Dose and Elaine Edler. No other details of the relationship of the parties, whether the property was advertised

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<sup>1</sup> Dimensions reported to be 83 feet x 401 feet x 294 feet x 483 feet.

for sale and/or for how long it may have been advertised were disclosed by the appellant in Section IV of the appeal petition. However, the appellant attached a copy of the Settlement Statement which reiterated the sale date, the contract sales price and revealed, in both lines 700 and 701 of the document, that a 10% or \$500 commission was issued to River Valley Real Estate as part of the transaction.

Based on this evidence, the appellant through counsel requested a total assessment of \$1,667 which would reflect the subject's purchase price at the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final non-farmland assessment of \$3,583 was disclosed. The subject's assessment reflects an estimated market value of \$12,250 using the 2009 three-year median level of assessments for Marshall County of 29.25% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In response to the appeal, the board of review presented a letter outlining the evidence and argument. In the letter, the board of review noted that this appeal was presented on a Farm Appeal form although the property is not classified or assessed as farmland. Next, the board of review noted that the appellant did not appear before the Marshall County Board of Review for hearing, but sent a "tenant farmer" to represent him which individual had no comparative data to support the appeal.

As to the merits of the appeal, the board of review presented a listing and parcel map identifying ten lots in the immediate vicinity of the subject that range in size from 20,056 to 91,897 square feet of land area. The board of review further reported that only one of these parcels is larger than the subject and that each of these parcels "are assessed at the same amount of \$3,583."

Based on this evidence, the board of review concluded that since the appellant did not present adequate comparable property information, the subject property's assessment should be confirmed as fairly and equitably assessed.

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 Property Tax Appeal Board recognizes that the appellant was not contesting the classification of the subject parcel by seeking a farmland assessment. (35 ILCS 200/16-165; 86 Ill.Admin.Code §1910.30(c)). The basis of appeal was a market value argument relying upon a recent sale transaction.

As to the board of review's inference that jurisdiction may be lacking in this proceeding, the Property Tax Code (35 ILCS 200/16-160) provides as follows:

In any appeal where the board of review . . . has given written notice of the hearing to the taxpayer 30 days before the hearing, failure to appear at the board of review . . . hearing shall be grounds for dismissal of the appeal unless a continuance is granted to the taxpayer. **If an appeal is dismissed for failure to appear at a board of review . . . hearing,** the Property Tax Appeal Board shall have no jurisdiction to hear any subsequent appeal on that taxpayer's complaint. [Emphasis added.]

In its "Board of Review - Notes on Appeal" the board of review noted the appellant appeared "by proxy, Loren Hunt." The board of review did not allege that the taxpayer failed to appear for hearing before it after being given 30 days notice prior to hearing. Moreover, the final decision issued by the Marshall County Board of Review to the appellant was not a dismissal as referenced above. Said decision from the board of review as the last paragraph states, in pertinent part:

You may appeal this decision to the Property Tax Appeal Board by filing a petition for review within 30 days after this notice is mailed to you or your agent . . .

The Property Tax Appeal Board finds the following provision of Section 16-160 applicable to the circumstances shown in the record:

. . . any taxpayer dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property for taxation purposes . . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review . . . appeal the decision to the Property Tax Appeal Board for review.

Based upon the specific notice issued by the Marshall County Board of Review and Section 16-160 of the Property Tax Code, the Property Tax Appeal Board finds it has jurisdiction over the instant appeal as the appeal was postmarked on April 16, 2010 which is within 30 days of the notice dated March 18, 2010.

In this appeal, the appellant contends the assessment of the subject property is excessive and not reflective of its 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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property.

86 Ill.Admin.Code §1910.65(c). The appellant presented limited evidence of the subject's purchase price in October 2008 for \$5,000. The board of review failed to address the appellant's market value evidence when it submitted evidence of ten equity comparables. Furthermore, the board of review's responsive evidence did not contest the arm's-length nature of the sale of the subject property.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club v. Property Tax Appeal Board, 263 Ill.App.3d 410, 418 (4<sup>th</sup> Dist. 1994); see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc., 45 Ill. 2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Property Tax Appeal Board finds on this record that the board of review failed to submit sufficient market evidence to support the subject's estimated market value based on its assessment of \$12,250 or any evidence why the subject's October 2008 purchase price was not reflective of the property's market value as of January 1, 2009. Thus, the Board finds the limited purchase price evidence in the record supports a reduction in the subject's assessment.

The Board finds the only evidence of the subject's fair market value in the record is the October 2008 purchase price of \$5,000. In addition, the Board finds the subject's assessment reflects an estimated market value of \$12,250, which is greater than its purchase price in October 2008.

Based upon the market value as stated above, the Property Tax Appeal Board finds that a reduction is warranted. Since market value has been determined the 2009 three-year median level of assessments for Marshall County of 29.25% shall apply.

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.*

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: January 31, 2013

*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.