



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

APPELLANT: Judith B. Wehrle, Trustee
DOCKET NO.: 09-05414.001-R-1
PARCEL NO.: 06-121-016-00

The parties of record before the Property Tax Appeal Board are Judith B. Wehrle, Trustee, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$40,801
IMPR.: \$121,954
TOTAL: \$162,755

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 2.81-acres is improved with a two-story frame single-family dwelling. The property is in Galena Territory, a resort community, located in Galena, East Galena Township, Jo Daviess County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to the subject's land assessment. No dispute was raised concerning the subject's improvement assessment. In a written argument, the appellant contended that the developer priced lots primarily based on golf course views, lake views and/or panoramic vistas. The original 33 lots and parcels eventually resulted in six lots being combined into three parcels. Of the total 30 parcels now, there are 27 entirely in East Galena Township while three parcels partially extend into Guilford Township. Of the subject property, about 900 square feet extend into Guilford Township with a separate parcel number and an assessment that over time has increased only about 25.5%.

The appellant reports that in 2009, 23 of the 27 parcels were reassessed at \$65,340 per acre "regardless of original purchase price or the view." The appellant then outlined data on six parcels in the brief with sales price (of an unknown date), size, sale price per acre, land assessment and "percent appreciation" which ranges from 21.7% to 182.9%. Based on this analysis, the

appellant contended that the subject parcel has increased 126.4% over the past 20 years based on its assessment, but should remain at its 2008 assessment of \$23,129 which would reflect an increase of 28.3% over its 1989/1990 original purchase price.

In further support of the land inequity argument, the appellant submitted a grid analysis of four comparable parcels located in the subject's subdivision which range in size from .744 to 6.4 acres of land area. These properties have land assessments ranging from \$16,204 to \$65,050 or of \$10,164 or \$21,780 per acre of land area or either \$0.23 or \$0.50 per square foot of land area. The appellant also reported these comparables have had assessment increases ranging from 17.4% to 123.9% as compared to the subject's increase of 126.4%.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$23,129 or \$8,231 per acre of land area or \$0.19 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$40,801 or \$14,520 per acre of land area or \$0.33 per square foot of land area was disclosed. The board of review presented a letter outlining the evidence along with attachments.

The board of review contends that lots in the subject's neighborhood are assessed at \$0.50 per square foot of land area for lots under 2-acres in size; four lots, including the subject, exceed 2-acres in size and have a land assessment of \$0.33 per square foot of land area; and one additional lot of 6.4-acres is assessed at \$0.23 per square foot of land area. This assessment data is set forth in a nine-page spreadsheet consisting of all 43 parcels in the subject's neighborhood. Comparables #40, #41 and #42 range in size from 2.201 to 2.955-acres of land area and have land assessments of \$0.33 per square foot.

Based on this evidence, the board of review requested confirmation of the subject's land assessment.

In written rebuttal, the appellant criticized the stated uniform land assessment based on size differences applied by the assessing officials. The appellant further reiterated that original sales of area parcels between 1989 and 1992 ranged from \$16,890 to \$53,708 depending on view and/or topography. In the absence of any sales more recent than 2006, the appellant contends there were eight sales that occurred between 2001 and 2006 and discusses in rebuttal the increases/decreases of those prices over time. As this appeal was based on assessment equity, the Property Tax Appeal Board finds this sales data being raised by the appellant in rebuttal is not appropriate. Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)).

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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends unequal treatment in the subject's land assessment 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 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.

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). The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill. 2d 428 (1970). Thus, in this regard, the Board has given no weight to the appellant's argument concerning the "original" purchase price of the subject property in 1989/1990 in the absence of any market value data suggesting that the market has been static or nearly static for 20 years.

The appellant argued in part that the subject's assessment was inequitable because of the percentage increases in its assessment over 20 years and, in particular, from 2008 to 2009, when area properties were reassessed. 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. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. 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. 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, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. There was no evidence that the assessment methodology employed was incorrect.

The parties submitted evidence of all land comparables in the subject's subdivision/neighborhood. The Board finds comparables #40, #41 and #42 submitted by the board of review were most similar to the subject in location and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had land assessments of \$0.33 per square foot of land area. The subject's land assessment of \$0.33 per square foot of land area is identical to that of the most similar comparables. Moreover, smaller parcels of land were assessed for \$0.50 per square foot whereas one larger parcel of land was assessed at less per square foot of land area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable and a reduction in the subject's assessment is not warranted.

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 taxation 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 appellant disclosed that properties located in the same area are not assessed at identical levels when there are differences in land size, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and 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.

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: 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.