



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

APPELLANT: Teresa Ray
DOCKET NO.: 09-05539.001-R-1
PARCEL NO.: 02-000-472-00

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

LAND: \$4,752
IMPR: \$141
TOTAL: \$4,893

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel consists of 7-acres of land that is improved with a septic system, mobile home slab foundation and a detached garage. The property also has a 1986 mobile home containing 1,036 square feet of living area which is receiving the mobile home privilege tax. The property is located within the Federal Emergency Management Agency (FEMA) flood zone in Bond Township, Lawrence County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation with respect to the subject's land as the basis of the appeal. The appellant did not contest the subject's improvement assessment. In support of the land overvaluation argument, the appellant completed Section IV - Recent Sale Data of the appeal form. The data reveals the subject property was purchased in "1995-1996" for \$30,000. The data further reveals that the subject property was sold by the owner and was advertised for sale in the local newspaper. The length of market exposure time was not revealed. The appellant also included a 5-page brief explaining the flooding problems associated with the

subject and photographs depicting standing water on the subject property.

The appellant testified that the property often floods and has very little value as even the timber is not worth harvesting. The appellant also acknowledged that the subject property has city water and the septic system floods when water overflows the banks of the creek behind the property.

Based on this evidence, the appellant requested the subject's land assessment be reduced to \$1,241 or \$177.29 per acre.

The board of review submitted its "Board of Review Notes on Appeal." The subject's total assessment of \$4,893 reflects an estimated market value of \$14,680 for the land and improvements. The subject's land assessment of \$4,752 reflects an estimated market value of \$14,257 or \$2,037 per acre of land using Lawrence County's 2009 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted a two page brief, five Illinois Real Estate Transfer Declarations and a grid of 12 wooded acreage sales disclosing a 2009 average price per acre of \$2,343.26. Four of the five Illinois Real Estate Transfer Declarations were for sales located in the FEMA flood zone like the subject. These comparables ranged in size from 3.06 to 32.83 acres of land area. The sales occurred from April 2008 to December 2009 for prices ranging from \$7,000 to \$60,000 or from \$700.00 to \$4,575.16 per acre of land area.

The board of review argued that homesite land is valued at \$1,800 an acre with \$8,000 added for a well and septic system. This \$8,000 land improvement cost is arrived at by adding a well cost of \$5,382.59 and a septic system cost of \$4,700. The board of review also argued that the subject property was given a 50% land assessment reduction based on its location within the FEMA flood zone, as it does to all the property within the flood zone.

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

After the closure of the hearing, the appellant unilaterally submitted additional documentation and photographs postmarked on September 24, 2012 and addressed to the Administrative Law Judge at the Property Tax Appeal Board. This material has been retained in the record, but not considered as it was not timely presented prior to the closure of all evidence at the hearing.

After hearing the testimony and considering the evidence of record, 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 no reduction in the subject property's assessment is warranted.

The appellant 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, 331 Ill.App.3d 1038 (3rd Dist.2002). The Board finds the appellant has not met this burden of proof.

The appellant submitted data revealing the subject property was purchased in "1995-1996" for \$30,000. The board of review offered five comparable properties for consideration. The Board finds the appellant's sale data for the subject from "1995-1996" is dated and too far removed from the subject's January 1, 2009 assessment date to be reflective of the subject's 2009 fair market value. The Board gave less weight to the board of review's comparable #2 due to its dissimilar location outside the FEMA flood zone. The Board finds the remaining board of review's comparables were similar to the subject with a location in the FEMA flood zone. The sales occurred from April 2008 to July 2009 for prices ranging from \$7,000 to \$35,000 or from \$700.00 to \$4,575.16 per acre of land area. The subject's land assessment of \$4,752 reflects an estimated market value of \$14,257 or \$2,037 per acre of land, which is within the market value range of the best comparables in the record. Therefore, the Board finds the subject's estimated market value as reflected by the assessment is justified and no reduction in the subject's land assessment 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: November 30, 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.