



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

APPELLANT: Frederick Stumpf
DOCKET NO.: 09-05553.001-C-1
PARCEL NO.: 04-21-203-001-000

The parties of record before the Property Tax Appeal Board are Frederick Stumpf, the appellant, by attorney Alan E. Stumpf of Stumpf & Gutknecht, P.C., Columbia; and the Monroe County Board of Review.¹

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 Monroe County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$87,120
IMPR: \$56,080
TOTAL: \$143,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a parcel containing 130,680 square feet or 3.0 acres. The property is also improved with various buildings. The subject parcel is used in connection with an adjacent 1.38 acre parcel, which is also under appeal in Docket No. 09-05551.001-C-1, as a nursery. The property is located in Columbia, Monroe County.

Appearing before the Property Tax Appeal Board were the appellant, Frederick Stumpf, and his attorney, Alan E. Stumpf. The appellant indicated on the appeal form the bases of the appeal were comparable sales and assessment equity. The appellant was contesting only the land assessment. At the hearing, however, the appellant's counsel indicated the basis of the appeal was primarily overvaluation. On the appeal form the

¹ A consolidated hearing was held for Docket Nos. 09-05551.001-C-1 and 09-05553.001-C-1. The two parcels under appeal are adjacent and used in conjunction as a nursery. In each appeal the appellant and the board of review submitted substantially the same evidence and presented substantially the same legal arguments. The appellant was challenging only the land assessment in each appeal.

appellant provided information on three comparables located from 2 to 5.5 miles from the subject property. These parcels ranged in size from 431,244 to 1,154,340 square feet of land area and were indicated to have sold from March 2007 to April 2009 for prices ranging from \$150,000 to \$350,000 or from \$.1473 to \$.6157 per square foot of land.

The appellant's counsel also submitted a written narrative explaining the basis of the appeal. The attorney argued that although the parcel is located along a four lane highway, Admiral Parkway, access to the parcel is from Carl Street, an uncurbed winding narrow hillside country road, which is further impeded by the Carl Street bridge adjoining the entrance. The attorney further explained that access to the four lane highway is not aided by a stop light or other types of exit/entrance ramps. He argued that access to the highway is dangerous due to heavy traffic and asserted that people avoid the difficult exit.

Counsel further stated in his written narrative that the south boundary of the property is along a creek and irregular, the parcel is long and narrow making efficient commercial development difficult. He further stated much of the property lies in a flood plain. The appellant's attorney further asserted the subject parcel is not a modern code subdivision and the non-existent features that subtract from value have been ignored in the assessment. Counsel also argued that the assessor and the board of review's decision did not reflect the economic outlook for real estate that existed on January 1, 2009.

On page 5 of the written narrative the appellant's counsel listed six parcels in areas now used for commerce in or near the City of Columbia of which five, according to counsel, have recorded recent sales data. In summary these properties ranged in size from .41 to 7.70 acres. The records provided by the appellant indicated that five sold from December 2003 to April 2009 for prices ranging from \$110,000 to \$560,000 or from \$2.07 to \$6.16 per square foot. In the brief counsel indicated that the property identified by property index number (PIN) 17-468-006 had 1.94 acres and sold for a price of \$175,000 or \$2.71 per square foot; however, using these figures results in a unit price of \$2.07 per square foot. Furthermore, the sale document associated with this PIN submitted by the appellant indicated a price of \$220,000 or \$2.60 per square foot. The record further indicated the appellant's counsel made another error with respect to PIN 16-349-010, which had a price of \$560,000 or \$5.87 per square foot, not \$5.71 per square foot as contained in counsel's narrative. The six comparables had land assessments ranging from \$23,100 to \$130,680 or from \$.07 to \$1.33 per square foot of land area. Counsel was of the opinion the first five comparables were superior to the subject and the last comparable was more similar to the subject.

On page 6 of the written narrative the appellant's counsel also listed six parcels in agriculturally zoned areas that were described as ranging in size from 9.67 to 26.50 acres. According

to the narrative these properties sold for prices ranging from \$110,500 to \$278,120 or from \$.1269 to \$.6157 per square foot of land area. The documents submitted by the appellant indicated PIN 04-20-200-001 actually sold for a price of \$350,000 from which counsel deducted the building value of \$71,880. Three of the parcels in the narrative identified by PINs 04-20-200-001, 04-19-400-002 and 07-06-200-008 were also listed on the appellant's grid analysis of Section V of the appeal form, as previously discussed. These three comparables were noted to be located from 2 to 5.5 miles from the subject property.

As a final sale the appellant's counsel listed the assessment of Cowell's Nursery (PIN 16-01-300-005) containing 18.15 acres with a land value \$.1348 per square foot of land area. The document submitted for this comparable indicated the property was owned by Cowells Animal Health & Livestock Supply, LLC. The property had a land assessment of \$35,510 or \$.0449 per square foot of land area and an improvement assessment of \$160,870. The property was located in Red Bud, Illinois.

Based on these arguments and this data the appellant was of the opinion the assessment of the subject's land assessment should be reduced to \$28,490 or approximately \$.22 per square foot of land area, rounded.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$143,200 was disclosed. The subject had a land assessment of \$87,120 or \$.67 per square foot of land area. The subject's land assessment reflects a market value of \$279,052 or \$2.14 per square foot of land area, rounded, when applying the 2009 three year average median level of assessments for Monroe County of 31.22%.

At the hearing the board of review's representative argued that the appellant utilized land comparables that were not applicable to commercial land values. The board of review contends that despite the fact the subject is zoned agriculture, the appellant's best land use is commercial and it is being used as such for retail purposes.

To demonstrate the subject was being equitably assessed the board of review provided information on three comparables that were from .3 to .4 miles from the subject property in Columbia and located similarly as the subject along Admiral Parkway. These comparables ranged in size from 1.25 to 2.61 acres or from 54,450 to 113,692 square feet of land area, rounded. The land assessments ranged from \$58,990 to \$72,200 or from \$.54 to \$1.08 per square foot of land area, rounded. These properties also backed to the same creek as the subject property. The board of review contends these commercial land comparables support the subject's land assessment. At the hearing the board of review presented aerial photographs depicting the subject property (BOR Exhibit A) and the comparables it utilized (BOR Exhibits B & C).

The board of review also submitted a copy a flood plain map which was marked at BOR Exhibit D.

The board of review also submitted a copy of the subject's property record card and presented testimony explaining that the card contained a notation that the subject land was receiving a 50% downward adjustment due to unusable land caused by the flood plain.

In rebuttal the appellant submitted copies of assessment printouts with aerial photographs depicting the location of the board of review three comparables and counsel argued these were in superior locations with superior features. (The four pages submitted by the appellant were marked as Appellant's Group Exhibit #1.)

In a written rebuttal narrative appellant's counsel discussed the needed adjustments to the board of review comparables for agricultural zoning, access and lack of subdivision amenities.

The appellant also submitted an additional sale in rebuttal. Pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board the Board finds it cannot consider this new comparable. Section 1910.66(c) 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.Admin.Code 1910.66(c). Based on this rule the Board finds it can give no consideration or weight to the newly submitted comparable property presented by the appellant as rebuttal evidence.

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 the appeal. After considering the evidence and testimony provided by the parties the Board finds that a reduction in the subject's land assessment is not justified.

Initially, the Board finds the appellant's counsel made numerous arguments in his written narrative (brief) and at hearing that various attributes such as access to the parcel from Carl Street is problematic, access to the subject is impeded by the Carl Street bridge adjoining the entrance, access to the subject was negatively impacted by the lack of a stop light or other type of exit/entrance ramps to and from the four lane highway (Admiral Parkway), and that access to the adjacent highway, Admiral Parkway, is dangerous due to heavy traffic and asserted that people avoid the difficult exit. Counsel further contends that south boundary of the property is along a creek and irregular, the parcel is long and narrow making efficient commercial

development difficult, much of the property lies in a flood plain, the subject parcel is not a modern code subdivision, there are non-existent features that subtract from value of the subject which have been ignored in the establishing the assessment and the assessment did not reflect the economic outlook for real estate that existed on the assessment date at issue. The Board finds that although the attorney made these arguments, no expert witness in the field of real estate valuation was called to testify to validate and quantify the impact on value, if any, of these purported negative attributes or arguments. The Board finds the appellant presented no testimony or valuation evidence, such as an appraisal, that valued the subject property considering these alleged negative factors. As a result the Board gives these arguments made by counsel little weight. Nevertheless, the Board will examine the sales and assessment data submitted by both parties in determining the correct assessment of the subject property.

With respect to the overvaluation contention the record contained five commercial land sales presented by the appellant ranging in size from .41 to 2.25 acres or from 17,860 to 98,010 square feet that had unit prices ranging from \$2.07 to \$6.16 per square foot of land area. The subject's land assessment reflects a unit value of \$2.14 per square foot of land area, which is below all but one of the comparables. The Board finds these sales do not demonstrate the subject land is overvalued.

The appellant also presented five sales of agriculturally zoned land. The Board gave these sales little weight due to the fact that three were located from 2 to 5.5 miles from the subject, the location of two sales relative to the subject property were not provided, and all were significantly larger than the subject ranging in size from 9.67 to 26.50 acres. The Board finds these sales do not demonstrate the subject property is overvalued.

With respect to the assessment equity issue, the courts have held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data in this record the Board finds a reduction is not warranted on this basis.

The appellant provided assessment information on six comparables used for commerce that had land assessments ranging from \$23,100 to \$130,680 or from \$.07 to \$1.33 per square foot of land area. The subject property has a land assessment of \$87,120 or \$.67 per square foot of land area, which is below four of the land assessments provided by the appellant, equivalent to one land assessment provided by the appellant and greater than one comparable provided by the appellant. The board of review provided assessment information on three comparables located in close proximity to the subject and adjacent to Admiral Parkway. Two of these comparables had land assessments of \$1.08 per square foot of land area and one had a land assessment of \$.54 per

square foot of land area. The subject's land assessment was below two of the three comparables provided by the board of review on a square foot basis. The appellant did provide a land assessment for property owned by Cowells Animal Health & Livestock Supply, LLC (PIN 16-01-300-005) containing 18.15 acres with a land assessment of \$35,510 or \$.0449 per square foot of land area and an improvement assessment of \$160,870. The property was located in Red Bud, Illinois. This property was significantly larger than the subject property and was not shown to have a similar location; therefore, little weight was given this comparable. Based on these comparables, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject land was being inequitably assessed.

In conclusion, based on this record, the Board finds a reduction in the subject's land assessment is not justified.

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: September 21, 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.