



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

APPELLANT: Elizabeth Majers
DOCKET NO.: 09-05566.001-R-1
PARCEL NO.: 08-430-005-00

The parties of record before the Property Tax Appeal Board are Elizabeth Majers, the appellant; and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$32,298
IMPR: \$115,982
TOTAL: \$148,280

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.6 acre or 69,696 square foot residential lot that is improved with a single family dwelling. The subject property is located in Guilford Township, Jo Daviess County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity with respect to the subject's land assessment as the basis of the appeal. The subject's improvement assessment was not contested. In support of the inequity claim, the appellant submitted a letter addressing the appeal and an assessment analysis of four suggested land comparables. The comparables are located from 20 to 100 yards from the subject along the same street. The lots range in size from .86 of an acre to 1.28 acres of land or from 37,462 to 55,757 square feet of land area. The comparables have land assessments ranging from \$18,295 to \$29,737 or from \$14,520 to \$23,232 per acre or from \$.33 to \$.53 per square foot of land area. The subject property has a land assessment of \$47,626 or \$29,766 per acre or \$.68 per square foot of land area.

The appellant also argued the comparables had original land assessments ranging from \$41,019 to \$54,963 that were reduced by the board of review from \$18,295 to \$29,737, which represent reductions from 36% to 64% or an average land assessment reduction of 49%. The subject had an original land assessment of \$58,080 that was reduced by the board of review to \$47,626 or an 18% land assessment reduction. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$163,608 was disclosed.

In support of the subject's land assessment, the board of review submitted a letter addressing the appeal, property record cards, and an assessment analysis of seven suggested land comparables. Four of the comparables were also utilized by the appellant. The comparables are located along the subject's street. The comparables have lots that range in size from .83 of an acre to 1.28 acres of land or from 36,155 to 55,767 square feet of land area. The comparables have land assessments ranging from \$18,295 to \$42,834 or from \$14,520 to \$36,300 per acre or from \$.33 to \$.83 per square foot of land area. The subject property has a land assessment of \$47,626 or \$29,766 per acre or \$.68 per square foot of land area.

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

Under rebuttal, the appellant submitted information regarding the subject's 2011 sale price for \$305,000. The Board finds it cannot consider this new evidence and new market value argument. Section 1910.66(c) of the Official Rules of the Property Tax Appeal Board 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 guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

In addition, section 16-180 of the Property Tax Code provides in part:

Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and subject matter of this appeal. The Property Tax Appeal Board further finds a reduction in the subject property's land assessment is warranted.

The appellant argued the subject property was inequitably assessed. 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. The Board finds the appellant has overcome this burden.

The Board finds the parties submitted seven suggested land comparables for consideration. The Board gave less weight to three comparables due to their smaller lot sizes when compared to the subject. The Board finds the remaining four comparables are more similar to the subject in size and location. These properties range in size from 1.13 to 1.28 acres or from 49,223 to 55,757 square feet of land area. These comparables have wide ranging land assessments from \$18,295 to \$42,834 or from \$14,520 to \$36,300 per acre or from \$.33 to \$.83 per square foot of land area. The subject property has a land assessment of \$47,626 or \$29,766 per acre or \$.68 per square foot land area. The Board finds the four most similar land comparables have lower overall land assessments when compared to the subject. Additionally, the Board finds three of the four most similar land comparables have lower proportional land assessments when compared to the subject. These three comparables have land assessments ranging from \$14,520 to \$23,232 per acre or from \$.33 to \$.53 per square foot of land area, considerably less than the subject's land assessment of \$29,766 per acre or \$.68 per square foot of land area. Therefore, the Board finds this evidence contained in this record constitutes a clear and convincing pattern of assessment inequity and a reduction is warranted.

In addition, the Board takes notice that accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. The Board finds the subject has the largest lot contained in this record; however, the subject has one of the highest proportional land assessments, which is not justified. Therefore, a reduction in the subject's land assessment is warranted.

In conclusion, the Board finds the appellant has demonstrated that the subject's land was inequitably assessed by clear and convincing evidence. Based on this analysis, the Board finds the subject's land assessment as established by the board of review is incorrect and a reduction is 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: December 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.