



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

APPELLANT: Carl & Kathleen Larsen
DOCKET NO.: 09-05920.001-R-1
PARCEL NO.: 36-17-376-013

The parties of record before the Property Tax Appeal Board are Carl & Kathleen Larsen, the appellants, and the Iroquois 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 **Iroquois** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,010
IMPR.: \$40,430
TOTAL: \$53,440

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 15,250 square feet of land area located on Lake Iroquois is improved with a one and one-half-story single-family dwelling of frame construction containing 1,299 square feet of living area. The 4-year-old dwelling features a full unfinished basement, central air conditioning, and a 630 square foot garage. The property is in Loda, Loda Township, Iroquois County.

The appellants' 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 support of the land inequity argument, the appellants submitted a grid analysis of five comparable improved properties located from nearby to less than 1-mile from the subject along with a letter explaining additional arguments. The appellants noted that the subject property has experienced a 14% increase in its assessment from March 5, 2008 to July 6, 2010. Additionally in the letter, the appellants listed ten parcel numbers and total land assessments ranging from \$3,060 to \$9,230 said to be "located on an inlet such as ours." No parcel sizes were

provided for these properties.¹ The appellants contend the ten parcels reflect an average land assessment of \$7,386 whereas the subject's land assessment is 57% higher.

As shown in the grid analysis, the appellants presented five parcels which range in size from 12,160 to 20,822 square feet of land area and have land assessments ranging from \$7,480 to \$9,230 or from \$0.44 to \$0.76 per square foot of land area. The subject parcel has a land assessment of \$13,010 or \$0.85 per square foot of land area. Based on this evidence, the appellants requested a land assessment reduction to the 'average' of \$7,386 or \$0.48 per square foot of land area for the subject.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final land assessment of \$13,010 was disclosed. In support of the subject's land assessment, the board of review presented a two-page letter with attachments.

Attachment 1-1 consists of a parcel map depicting the location of the subject and 48 additional parcels on Lake Iroquois set forth in Attachment 1-2.² In this latter attachment, the board of review reported 49 properties, including the subject, with lot sizes ranging from 6,773 to 38,598 square feet of land area and land assessments ranging from \$5,720 to \$31,820 or from \$0.27 to \$1.88 per square foot of land area. Based on its analysis, the board of review reports that the subject's land assessment reflects the mean assessment of about \$0.8661 per square foot of land area.

In the letter, the board of review further reported that all of the lots vary in size and the amount of lake frontage. "The best unit of comparison for the subject area is total square footage of lot size." Based on this evidence, the board of review requested confirmation of the subject's land assessment.

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 appellants contend 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 appellants have not met this burden.

¹ Close examination of the parcel numbers in the letter reveals that the five properties set forth in the appellants' grid analysis are repeated in the letter.

² Each of the appellants' five suggested comparable parcels is among the 49 parcels listed by the board of review.

Additionally, in the letter, the appellants argued that the subject's assessment was inequitable because of the percentage increase in the subject's assessment from 2008 to 2010. 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. Furthermore, 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.

The record reveals 48 land equity comparables utilized by the board of review to support its land assessment of the subject. Among those 48 properties, there were five comparables presented by the appellants to support their inequity argument. The Board finds there is a wide range of lot sizes and a wide range of square foot land assessments on Lake Iroquois. As shown by the board of review, parcels range in size from 6,773 to 38,598 square feet of land area with land assessments ranging from \$5,720 to \$31,820 or from \$0.27 to \$1.88 per square foot of land area.

The comparable properties most similar in size to the subject range from 14,627 to 15,519 square feet of land area and have land assessments ranging from \$12,780 to \$17,560 or from \$0.82 to \$1.19 per square foot of land area. The subject parcel has a land assessment of \$13,010 or \$0.85 per square foot of land area, which is within the range of the most similarly size comparable parcels on this record. Thus, the Board finds that the appellants have not established that the subject parcel is inequitably assessed and a reduction in the subject's land 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 parties disclosed that properties located in the same area are not assessed at identical levels, 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 appellants have not proven by clear and convincing evidence that the subject parcel is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's land assessment is correct and reduction is not 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Acting 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 20, 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.