



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

APPELLANT: Alvin Boyd
DOCKET NO.: 10-00455.001-F-1
PARCEL NO.: 18-09-06-400-004

The parties of record before the Property Tax Appeal Board are Alvin Boyd, the appellant; and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$2,946
Homesite:	\$5,706
Residence:	\$5,000
Outbuildings:	\$0
TOTAL:	\$13,652

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Macon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story cabin of frame construction with 432 square feet of living area. The cabin was constructed in 2002. Features of the cabin include a slab

foundation, a wood deck and 2 covered porches. The cabin is situated adjacent to a pond. The subject parcel has a total of 74 acres of land area, of which .22 of an acre is designated as homesite. The subject property is located in Whitmore Township, Macon County.

The appellant contends assessment inequity, overvaluation based on recent construction costs and incorrect classification of land, as the bases of the appeal. In support of the assessment inequity argument, the appellant submitted information on three equity comparables. In support of the overvaluation based on recent construction costs argument, the appellant submitted a reconstructed building cost list. In support of the incorrect classification of land, the appellant submitted aerial photographs, a parcel breakdown, copies of Forest Stewardship Plans, copies of Conservation Reserve Program (henceforth CRP) Contracts and a copy of a Certification of Vegetative Filter Strip.

Based on this evidence, the appellant requested a farmland assessment of \$1,817, a farm building assessment of \$1,614, a non-farmland assessment of \$0 and a non-farm building assessment of \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,652. The subject property has a farmland assessment of \$2,946. The subject property's .22 of an acre homesite has a non-farmland assessment of \$5,706. The subject property has an improvement assessment of \$5,000 or \$11.57 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three homesite comparables and two improvement comparables.

Under rebuttal, the appellant argued that all of the subject's land should be assessed at one-sixth of the land's productivity index (PI), that a certificate of occupancy was not issued for the subject's improvement, that the board of review's homesite comparables are occupied year around, that the board of review's improvement comparable #2 is superior to the subject, that the board of review's improvement comparable #1 is assessed lower than the subject and that the board of review indicated that the appellant's comparable #2 was to be reevaluated from its 2009 value, but as of 2012, it has the same assessment.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of uniformity.

As to the appellant's recent construction cost argument, the Board finds the appellant failed to supply any recent construction cost evidence. The subject's structure was purportedly built in 2002 by family members using some used materials. The appellant claims the building cost estimates were reconstructed using building costs for a garage, even though a garage door was never installed. The appellant further claims the structure does not have electricity, water, cook stove, refrigerator or air conditioner. The subject does have a propane heater that must be lit each time heat is desired. The structure is used "for pond maintains tool storage and **for personal protection from weather.**" The Board finds, based on this evidence and the photographic evidence, that the structure does not have a farm use and should be taxed as non-farm real estate.

Section 1-30 of the Property Tax Code states in pertinent part:

Sec. 1-130. Property; real property; real estate; land; tract; lot.

(a) The land itself, with all things contained therein, and also **all buildings**, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land.... (35 ILCS 200/1-130)

As to the appellant's argument regarding the subject's land classification, the Board finds the board of review assessed the subject's land properly in accordance with the Illinois Department of Revenue's Publication 122-Instructions for Farmland Assessments and Section 10-110 of the Property Tax Code. (35 ILCS 200/10-110 through 10-169) The appellant claims the board of review has incorrectly assesses 6.23 acres of the

subject parcel as cropland, but failed to delineate which portions should not have a cropland assessment. The Illinois Department of Revenue's Publication 122-Instructions for Farmland Assessments regarding land in a CRP states that: If grass is planted, this land will be classified as cropland (according to the Bureau of Census' cropland definition). If trees are planted, then the cropland assessment should apply until tree maturity prevents the land from being cropped again without first having to undergo significant improvements (e.g., clearing). Furthermore, the appellant's list of CRP contracts totals 92.1 acres, which is inconsistent with the subject's total of 74 acres.

Regarding the subject's land assessment, the Board finds the best evidence of assessment equity to be appellant's comparable #3 and board of review comparables #1 and #2. The Board gave less weight to the appellant's land comparables #1 and #2 due to their significantly larger lot sizes, when compared to the subject. The Board also gave less weight to the board of review's land comparable #3 due to the lack of information regarding the size of the lot. The most similar land comparables had assessments that ranged from \$.05 to \$.14 per square foot of land area. The subject's land assessment of \$.06 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

Regarding the subject's improvement assessment, the Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 and the board of review's comparables. The Board gave less weight to the appellant's comparable #1 due to its considerably larger size, when compared to the subject. The most similar improvement comparables had assessments that ranged from \$.31 to \$14.60 per square foot of living area. The subject's improvement assessment of \$11.57 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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.

Ronald R. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

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: March 20, 2015

A. ...

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.