



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

APPELLANT: Lennard Lund
DOCKET NO.: 10-01419.001-R-1
PARCEL NO.: 03-27-277-018

The parties of record before the Property Tax Appeal Board are Lennard Lund, the appellant, and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$63,557
IMPR.: \$62,012
TOTAL: \$125,569

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of .74-acres of 32,234 square feet of land area is improved with a single-family dwelling. The property is located in Candlewick Lake subdivision, Poplar Grove, Caledonia Township, Boone County.

The appellant's appeal is based on unequal treatment in the assessment process regarding the land. No dispute was raised concerning the improvement assessment. In support of the land inequity argument, the appellant submitted parcel numbers, addresses and land assessments of four comparables located on the same street as the subject. Each comparable has a reported land assessment of \$34,726 whereas the subject has a land assessment of \$63,557. As part of the appeal, the appellant asserted that assessing officials indicated "lake lots (land) were appraised by site (not sq ft)." The appellant contended that the comparables displayed "on either side" of the subject "are much lower."

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$34,726.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$125,569 was disclosed. In response to the appeal, the board of review submitted a three-page memorandum outlining facts and evidence

along with various attachments. The board of review contends that lake front areas are "valued as a neighborhood by itself because of the different market influences caused by the lake."

As to this equity appeal, the board of review contends the subject parcel "is actually two lots combined into one." As displayed in Exhibit 2, the appellant's lake front comparables are "single lots" that range in size from .3237 to .4383 acres or from 14,100 to 19,092 square feet of land area.

In support of the subject's land assessment, the board of review contends that lake front lots are valued by site value "because of the sale prices in 2006 and 2007." Moreover, there was no indication that size or location on the lake of the lot influenced the sale price, but appeared to be only influenced by being Lake Front. As a consequence, the value of all lake front lots has been performed by a site value per lot. "If lots are combined, the values are doubled or tripled depending on the number of lots combined." The subject two lots were replatted into one lot after purchase to save the owner the various association fees.

In the Lake Front Neighborhood, the board of review reports there are 197 total parcels as assessed. There are 182 single lots with land assessments of \$34,726 like those presented by the appellant; three common area lots held by the Candlewick Lake Association; and twelve multiple lots of two or three lots each. Exhibit 3 is a grid analysis of these twelve multi-lot properties in the subject's subdivision that are also lake front parcels. The parcels range in size from .55 to 1.2556-acres or from 23,958 to 54,694 square feet of land area. The properties have land assessments of either \$65,520 or \$98,280 whereas the subject has a land assessment of \$63,557 "due to Board of Review action."

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 land assessment is not warranted.

The appellant contends 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 appellant has not met this burden.

The parties presented a total of sixteen equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to the appellant's four suggested comparable lots because these parcels, while located on

the lake like the subject, are single lot parcels. The subject consists of two lots which have been combined.

The Board finds the comparables submitted by the board of review were most similar to the subject in that they were multi-lot parcels like the subject which were also located on the lake front in Candlewick Lake subdivision. These comparables had land assessments of either \$65,520 for two combined lots or \$98,280 for three combined lots. The Board finds the subject's land assessment of \$63,557, which is slightly lower than another multi-lot parcels in the subdivision, is well-supported by the assessment methodology described in the board of review's letter and accompanying evidence. The evidence indicates land assessments in the subject's subdivision and lake front neighborhood are determined on site basis related to how many lots are part of the parcel. The site value unit of comparison is used when the market does not indicate a significant difference in lot value even when there is a difference in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2nd ed. 1996. Based on the evidence in this record, the Board finds land assessments in the subject's subdivision for lake front properties to be uniform.

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 appellant 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 appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Ronald R. Cuit

Chairman

Frank J. Huff

Member

Mario M. Louie

Member

J.R.

Member

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 22, 2013

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.