



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

APPELLANT: Kevin & Nicole Willis
DOCKET NO.: 10-03081.001-R-1
PARCEL NO.: 12-07-400-027

The parties of record before the Property Tax Appeal Board are Kevin & Nicole Willis, the appellants; and the Menard 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 **Menard** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,333
IMPR.: \$0
TOTAL: \$3,333

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an unimproved 1.18 acre lot located Menard County, Illinois.

The appellants appeared before the Property Tax Appeal Board claiming assessment inequity regarding the subject's land assessment as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four suggested comparables located either "adjoining" or "1 parcel over" from the subject. The comparables were described as "timber lots" ranging in size from 44,866.8 to 626,393 square feet of land area. The comparables have land assessments ranging from \$0 to \$543. The subject's land assessment is \$3,333.

The appellants testified that the subject was one of four parcels which were to be platted as "Phase 2" of Lake Robles Estates. The subject is adjacent to the appellants' improved parcel which is located in "Phase 1" of Lake Robles Estates. The appellants further argue that the subject has no road access and is therefore not available for improvement and should be given a preferential farm assessment like the remainder of "Phase 2 of Lake Robles Estates.

Under cross-examination, the appellants testified that the subject has no farming activity, but neither does the remainder of the land that was to make up "Phase 2" of Lake Robles Estates.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$0.

The board of review presented a two-page letter addressing the appellants' comparables, a spreadsheet of 160 parcels from Menard County and a grid analysis of four suggested comparable properties located from "across street" to "<.5 mile" from the subject. The comparables were described as "Vacant" and ranged in size from 27,966 to 60,810 square feet of land area. The comparables have land assessments ranging from \$3,333 to \$8,804.

The two-page letter disclosed that two of the appellants' comparables are farm timber tracts. These properties receive a \$0 farm assessment, due to having less than the \$150 assessment threshold to generate a bill from the County Treasurer. The remaining two comparables receive an original developer's preferential assessment due to their being platted in "Phase 1" of Lake Robles Estates.

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

In rebuttal, the appellants argued that the board of review's comparables are cleared lots that are used as residential yards and are not timber tracts like the subject.

After hearing the testimony 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 no reduction in the subject's assessment is 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). After an analysis of the assessment data, the Board finds the appellants have not met this burden.

The Board finds the parties submitted eight comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparables due to their dissimilar land use categories and/or preferential assessments. Two of the comparables are farm timber tracts that receive farm assessments and two are platted residential lots that receive an original developer's preferential assessment as provided by section 10-30 of the Property Tax Code. (35 ILCS 200/10-30). Based on testimony from the appellants, the subject does not have a farm use and was purchased after being platted after plans for "Phase 2" of Lake Robles Estates were abandoned. The Board finds the four comparables submitted by the board of review were similar to the subject in land use and location. These properties were platted and purchased from the original developer and do not receive a preferential assessment. These comparables have land assessments ranging from \$3,333 to \$8,804. The subject has a land assessment of \$3,333, which is within the range of the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's land assessment is supported and no reduction in the subject's 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.



Chairman



Member



Member



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: January 24, 2014



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.