



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

APPELLANT: Irvin Lawfer
DOCKET NO.: 10-04011.001-R-1
PARCEL NO.: 20-000-162-54

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

LAND: \$6,307
IMPR: \$0
TOTAL: \$6,307

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of two adjoining unimproved lots known as Lots #16 and #17. The single parcel contains a total of 1.98-acres or 86,249 square feet of land area. The property is located in Willow Grove subdivision, Wards Grove Township, Jo Daviess County.

The appellant appeared before the Property Tax Appeal Board contending both lack of assessment equity and overvaluation based on comparable sales as the bases for this appeal. At hearing, the appellant expounded that the subject parcel consists of a clay-type soil and one lot alone would be insufficient for development of a residence along with the necessary septic system with sand field/filter and a well.

The appellant further contends that the increase in the subject's assessment for 2010 was not warranted based on the lack of sales of similar properties and therefore, the appellant requested that the subject's assessment be reduced to its 2008 assessment of

\$5,260 or approximately \$2,656 [per acre of land area].¹ Moreover, the appellant contended that even with this reduction, the subject would still have a higher land assessment in terms of equity than a neighboring parcel identified as his comparable #1.

In the Section V grid analysis of the Residential Appeal petition, the appellant presented four comparable parcels with both assessment and sales data. The appellant testified that, with the exception of comparable #1, these comparables were obtained from the Supervisor of Assessments Office in response to a Freedom of Information Act request that if the appellant were to file an assessment appeal, what properties would be used to support the subject's value? These four comparables are located from adjacent to about one-mile from the subject. The parcels range in size from 2.823 to 19.92-acres or from 123,274 to 867,715 square feet of land area. The properties have land assessments ranging from \$150 to \$16,187 which, with the exception of comparable #3, reflects an assessment of \$1,780 to \$2,635 per acre of land area or \$0.03 to \$0.06 per square foot of land area. The subject has a land assessment of \$6,307 which reflects an assessment of \$5,000 for the first acre and approximately \$1,333 for each additional acre or \$0.07 per square foot of land area in total.

The appellant also reported that these four comparables sold between October 1979 and August 2009 for prices ranging from \$3,000 to \$100,000 or for \$1,063 to \$10,366 per acre of land area or for \$0.02 to \$0.24 per square foot of land area.

At hearing, the appellant asserted that there have been no sale transactions since 2000 in the Willow Grove subdivision.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$5,260 or approximately \$2,657 per acre or \$0.06 per square foot of land area.

On cross-examination, it was pointed out that the appellant had no testing done on the subject property to support the assertion that a sand field for a septic system would be needed.

The board of review presented its "Board of Review Notes on Appeal" wherein its final total assessment of \$6,307 was disclosed. The subject's 2010 assessment reflects an estimated market value of approximately \$18,861 or \$9,526 per acre of land area or \$0.22 per square foot of land area, when applying the three-year median level of assessments for Jo Daviess County of 33.44% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In response to the appeal, the board of review presented a two-page memorandum along with evidence addressing both the appellant's comparables and the board of review's evidence.

¹ In the appeal petition, the appellant requested the land assessment be reduced to \$5,260.

According to the memorandum, the subject land, like all non-farmland in Wards Grove Township, is assessed to reflect a market value of \$15,000 for the first acre and a market value of \$4,000 for any additional acreage. The board of review asserts that the higher value on the first acre takes into consideration well, septic, landscaping and other features.

As to the appellant's data, the board of review reported his comparable #1 consists of 2.83-acres which are improved with a house and a couple of outbuildings. Appellant's comparable #2, an improved property, consists of 12.3-acres of land and a dwelling that was built in 1993. The board of review contends that for comparables #1 and #2, like the subject, the first acre has a market value of \$15,000 with each additional non-farm acre having a market value of \$4,000. Specifically, comparable #1 consists of one acre valued at \$15,000 and 1.83-acres valued at \$4,000 per acre. For comparable #2, the first acre is valued at \$15,000, 8.39-acres are valued at \$4,000 per acre and the remaining 7.91-acres of this property have a preferential farmland assessment. Comparable #3 presented by the appellant consists of 19.92-acres which sold for \$5,020 per acre, but the entire parcel has a preferential farmland assessment as it is in a Forestry Management Plan. Appellant's comparable #4 is an 8.2-acre parcel with an assessment reflecting a market value of \$15,000 for the first acre and the remaining 7.2-acres are valued at \$4,000 per acre.

In Exhibit B, the board of review presented a spreadsheet with descriptions of two vacant land sales. Comparable #1 consists of two parcels located in a small subdivision in Wards Grove Township totaling 4.69-acres of land area. These two parcels sold in September 2009 for \$75,000 or \$15,991 per acre of land area.² Comparable #2 consists of a 21.1-acre property in neighboring Pleasant Valley Township. This property sold in August 2007 for \$126,000 or \$5,972 per acre of land area.³

For Exhibit C, the board of review presented a spreadsheet of 24 equity comparables; comparables #1 through #13 are located in the subject's subdivision and comparables #14 through #24 are located elsewhere in Wards Grove Township.⁴ Five of these comparables consist of vacant land. These vacant land comparables range in size from 1.346 to 16.675-acres of land area. The board of review's spreadsheet depicts that all of these comparables have a market value of \$15,000 for the first acre and various additional homesite acres are valued at \$4,000 per acre, with comparable #18 having a portion of land also otherwise assessed as farmland.

² Each parcel has a land assessment reflecting a market value of \$15,000 for the first acre and \$4,000 per acre for additional acre or portion thereof.

³ This parcel has a preferential farmland assessment.

⁴ Comparables #23 and #24 were also noted to have sold in February 2007 and December 2009. Comparable #23 is an improved property; comparable #24 consists of vacant land that sold for the equivalent of \$61,915 per acre of land area.

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

In written rebuttal, the appellant asserted that the board of review's evidence "does not include any comparable non farm land market evidence to support the increased land assessment from the 2008 amount of \$5,260 to the 2010 figure of \$6,307" for the subject.

In response to the board's evidence, the appellant contended that board of review comparables #14, #16, #17, #18 and #21 were properties that had been split off from former farmsteads. The appellant also noted that comparable #20 was entirely timber. He also asserted that comparable #23 was 6.5-miles north of the subject and had been part of a farm. As to comparable #24, he contended that this property was a commercial building and thus dissimilar to the subject.

The appellant further argued that the township residential land assessments were equitable prior to the 2010 increase. Prior to the change, the residential land assessments reflected the first acre having a market value of \$12,000 and each additional acre or portion thereof having a market value of \$3,000.

After hearing the testimony and reviewing the record, 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 and/or overvaluation 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. [Emphasis added.] The uniformity requirement prohibits taxing officials from valuating one kind of property within a taxing district at a certain proportion of its true value while valuating the same kind of property in the same district at a substantially lesser or greater proportion of its true value. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960); People ex rel. Hawthorne v. Bartlow, 111 Ill. App. 3d 513, 520 (4th Dist. 1983). A uniformity violation can be established through evidence regarding the assessed valuations of a small number of properties. Du Page County Board of Review v. Property Tax Appeal Board, 284 Ill. App. 3d 649, 655 (1996). The properties selected for comparison must be similar in kind and character and must be similarly situated to the subject property. Id. at 654.

The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as

required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.] [Emphasis added.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test. [citation.]

Apex Motor Fuel, 20 Ill.2d at 401. In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

As to the equity evidence, the appellant submitted four comparable properties and the board of review submitted 24 comparable properties. Both parties presented comparables located in Wards Grove Township. The comparable parcels vary greatly in size. However, the Property Tax Appeal Board has given no weight in terms of assessment equity to appellant's comparable #3 as this 19.92-acre parcel for 2010 was qualified for the preferential farmland assessment of \$150 and is thus dissimilar in use and assessment methodology from the subject residential parcel.

The Property Tax Appeal Board finds that the remaining 27 equity parcels submitted by both parties have been shown to have a uniform method of land assessment. The unrefuted evidence presented by the board of review establishes and a mathematical analysis of the data confirms that rural homesite parcels in Wards Grove Township for 2010 were assessed based on a market value for the first acre of \$15,000 and each additional homesite acre had a market value of \$4,000 per acre. Furthermore, each of these 27 comparables presented by both parties had a homesite assessment that reflected a market value of \$15,000 or an assessment of \$5,000 for the first acre and a market value of \$4,000 or an assessment of approximately \$1,333 for each additional acre or portion thereof. In addition, the subject's land assessment of \$5,000 for one acre of land area plus \$1,307 for .98 of an acre ($\$4,000 \text{ market value} \times .98 = \$3,920 \div 3 =$

\$1,306.67) is identical to these 27 equity comparables presented by both parties. In conclusion, the Board finds the appellant failed to establish land assessment inequity and a reduction in the subject's land assessment is not warranted on grounds of lack of uniformity.

The appellant also contended the assessment of the subject property was excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's land assessment based on overvaluation.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board.⁵ None of the comparables is particularly similar to the subject property in terms of lot size and/or the existence of a dwelling. The Board has given little weight to appellant's comparable #1 as this sale reportedly occurred in October 1979, a date too distant in time to be indicative of the subject's estimated market value as of the assessment date of January 1, 2010. The five remaining comparables presented by the parties sold between 2007 and 2009 for prices ranging from \$75,000 to \$126,000 or from \$5,020 to \$15,991 per acre of land area, which includes improvements as to appellant's comparable #2 and board of review's comparable #2. The subject's 2010 land assessment of \$6,307 reflects an estimated market value of approximately \$18,861 or \$9,526 per acre of land area, which falls within the range established by the comparable sales presented by the parties. After considering the comparable sales on this record, the Board finds the appellant did not demonstrate that a reduction in the subject's land assessment based on overvaluation is warranted.

In summary, the Board finds the record evidence does not warrant a land assessment reduction on either grounds of lack of uniformity and/or overvaluation.

⁵ While the Board recognizes that board of review equity comparables #23 and #24 also had sales data reported, the presentation by the board of review did not indicate that these were presented to support the subject's market value. The Board takes notice that the sales reflect values of \$26,894 and \$61,915 per acre of land area, including improvements.

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: August 23, 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.