



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

APPELLANT: Richard & Corinne Schmit
DOCKET NO.: 10-04022.001-R-1
PARCEL NO.: 04-000-096-00

The parties of record before the Property Tax Appeal Board are Richard & Corinne Schmit, the appellants, 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:

F/Land:	\$849
Homesite:	\$5,333
Residence:	\$84,109
Outbuildings:	\$0
TOTAL:	\$90,291

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is a 76.634-acre parcel improved with a two-story single-family dwelling of cedar construction with 2,751 square feet living area. The dwelling was constructed in 1996. For assessment purposes the subject parcel has been classified as including a .82-acre or 35,719 square foot homesite, 49-acres enrolled in a forestry management program, 24-acres enrolled in a CRP program, and the balance of the acreage assessed as farmland. The property is located in Elizabeth, Derinda Township, Jo Daviess County.

The appellants contend lack of assessment uniformity with regard to the subject's homesite (land) assessment. The appellants did not contest the assessments attributed to the house or the farmland. In their written submission, the appellants noted that each of their comparable properties were within Derinda Township, in the same neighborhood and "like the subject, share the desirable market aspects of being a distance off the road and on elevated sites."

In support of the inequity argument, the appellants completed the Section V grid analysis (see also Exhibit A) with information on four comparable properties located from ½ to 1-mile from the

subject. The parcels range in size from 67,953 to 338,461 square feet of land area. The properties have land assessments ranging from \$7,696 to \$14,360 or from \$0.04 to \$0.11 per square foot of land area. The subject's homesite land assessment is \$5,333 or \$0.15 per square foot of land area.

In further support of the appeal, the appellants contend that "there are three major aspects that negatively impact the 'market value' of the subject homesite [as] compared to the subject comparables." As supported by Exhibit B consisting of both a ground-level and aerial color photograph, the appellants argued:

- Access to the subject is by a driveway that "passes behind the neighbor's home with buildings that are in poor and unsightly condition." The driveway passes within 20 yards and in plain sight of these structures resulting in a "negative impact on both entering and leaving." In contrast, the four comparables have privacy.
- The subject is located "on a knob. It is very tight around the improvement with only several feet between the sides of the structure and the steep drop off." Also, due to the topography, there is little yard and no space for an additional outbuilding, "which is a desirable option in our area."
- Although located on an elevated site, "it is surrounded by a large amount of trees on land that is enrolled in a forest management plan. These trees mostly obstruct the view."

In their letter, the appellants contend that the comparable parcels have unobstructed scenic views, nice yards with room for outbuildings and do not have to pass an "eyesore" to access the homesite.

Based on this evidence, the appellants requested a reduction in the subject's homesite land assessment to \$4,045 or \$0.11 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$90,291 was disclosed. The property had the following assessments: Farmland - \$849; Homesite - \$5,333; and House - \$84,109. A copy of the subject's property record and assessment computation had the following classification breakdown; Cropland - 42.92 acres, Other Farmland - 24.56 acres, Homesite - 5.59 acres; and Public Road - 3.21 acres.

The board of review presented a two-page letter initially outlining the homesite land assessment methodology employed in Derinda Township for the 2010 quadrennial reassessment cycle. The board of review asserted that rural homesites are not assessed on a square-foot basis, but are assessed based on acreage. Moreover, area sales for the reassessment "showed there were two areas of Derinda Township that were selling higher than the balance of the township" with the two higher priced areas

sitting on a ridge that runs through the township. As a result, the board of review asserted that homesite assessments are based on location in one of three areas as follows:

Parcel	AREA ONE	AREA TWO	AREA THREE
Up to 1-acre	\$26,500 market value	\$21,500 market value	\$16,000 market value
Additional acreage	\$4,300 per acre market value	\$4,300 per acre market value	\$4,000 per acre market value

Thus, the subject .82-acre homesite has an estimated market value of \$16,000 based upon its assessment.

The board of review reports: appellants' comparable #1, 1.93-acres, is located in Area Two resulting in its homesite assessment of \$8,499 or estimated market value of \$25,500, rounded; comparable #2, 7.77-acres, is located in Area Three resulting in its homesite assessment of \$14,360 or estimated market value of \$43,080; comparable #3, 1.71-acres, is located in Area Two resulting in its homesite assessment of \$8,184 or estimated market value of approximately \$24,553; and comparable #4, 1.56-acres, is located in Area Two for an estimated market value of \$23,908.¹

In Exhibit B, the board of review set forth descriptions and assessment information on 11 comparables located in Derinda Township. Each of the properties is improved. The comparable homesites range in size from .34 to 23.43-acres. At the bottom of the analysis, the board of review reported that eight of the comparables were assessed similarly to the subject at market value of \$16,000 "up to 1-acre" and three of the comparables were assessed based on a market value of \$21,500 "up to 1-acre" with additional acreages at lesser amounts. These properties have homesite assessments ranging from \$5,333 to \$39,316 or for \$5,333 for up to 1-acre or \$7,166 for up to 1-acre with additional acreage at \$3,950² or \$4,300 per acre.

The board of review also addressed that appellants' additional arguments regarding the trees and unsightly nearby property noting the appellants purchased the subject property "in several stages from 1994 to 2004." Moreover, the appellants built the subject dwelling in 1996 and enrolled the land in the forestry management program in 2005. The board of review further contends the neighboring buildings were built in 1986 and the appellants have "not provided any evidence to suggest that any of these items have negatively impacted the value of [the] property."

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

¹ The reported homesite assessment for comparable #4 of \$7,696 would reflect an estimated market value of \$23,090 at the statutory level of assessment of 33.33%.

² This was not a value reported for additional acreage as set forth above.

In written rebuttal as to the purported lack of market evidence to support the impacts on the subject property, the appellants stated "it's common knowledge . . . where you can clearly see into their windows and having to drive by the buildings that are in poor condition would obviously have a negative impact on market value compared with similar properties that have a private drive."

Next, the appellants contend that based on the assessor's methodology, the subject homesite should be figured at .82 of an acre as reported in the board of review's submission. The appellants further argue that if property tax is to be based on the value of a property, "how can the value of ¼ acre be the same as 1.0 acre?" The appellants also cite to the decision in Docket No. 06-02651.001-R-1 wherein the Property Tax Appeal Board found in that appeal based upon the evidence submitted by both parties that where homesites reflected assessments ranging from \$0.01 to \$0.13 per square foot of land area, but the subject had a homesite assessment of \$0.23 per square foot of land area, the subject was not equitably assessed.³

In reply, the board of review reiterates that the appellants have not submitted any proof in the form of sales to show that is a difference in value for a property with a long driveway versus one with a long driveway that goes past a neighbor's property first. Next, on behalf of the board of review, the Supervisor of Assessments reiterated that rural homesites have "a minimum" value that are 1-acre or less in size which takes into consideration items such as well, septic, lot improvements, etc. Finally, the board of review objects that raising the 2006 decision of the Property Tax Appeal Board in rebuttal as it is new evidence.

The Property Tax Appeal Board may take official notice of decisions it has rendered. (86 Ill.Admin.Code §1910.90(i)). Therefore, the Board does not find the appellants' reference in rebuttal to the prior decision of the Board to be objectionable. Furthermore, as noted in Footnote 3, the evidence and arguments in that matter differ from the position of the board of review in this proceeding.

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 homesite assessment is not warranted.

To address the appellants' contentions regarding the decreased market value of the subject property for various items as outlined in this decision, the Property Tax Appeal Board notes that when overvaluation or market value is claimed, the appellant

³ A review of the decision of the Property Tax Appeal Board does not reflect that the board of review contended that the homesite assessment methodology was based on a market value beginning with the first "up to 1-acre" of land.

has the burden of proving the value of the property 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); 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c).

The record contains no market evidence to support the appellants' claims regarding a purported loss in value, if such loss exists. Besides a theory that view, driving near a neighbor's unsightly property and lack of ground area for outbuildings makes a difference in the marketplace, the Board finds appellants provided no information to support what that lower value should be based on this argument and a mere theory and claim of reduced value by the appellants without more is insufficient evidence of an impact on market value. Thus, the Board finds appellants failed to present any substantive evidence indicating the subject's market value was impacted by these factors. The Property Tax Appeal Board recognizes the appellants' premise that the subject's value may be affected due to the aforementioned factors, however, without credible market evidence showing the subject's land or total assessment was inequitable or not reflective of fair market value, the appellants have failed to show the subject's property assessment was incorrect.

The appellants contend unequal treatment in the subject's homesite 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 assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989); 86 Ill.Admin.Code 1910.63(e). 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.

The evidence establishes that rural homesite parcels in Derinda Township for 2010 were assessed based on a market value for the first acre or portion thereof of \$26,500, \$21,500 or \$16,000. The subject .82 of an acre was valued at \$16,000 or \$5,333.

The Board finds the appellants' comparable #2 and board of review comparables #1, #3, #5, #6, #7, #8, #9 and #10 are the most similar to the subject in location and/or size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had homesite assessments that reflected a market value of \$16,000 or \$5,333 for the first homesite acre or portion thereof. The subject's homesite assessment of \$5,333 for .82 of an acre of land area is

identical to these similar parcels of 1-acre or less than an acre that have homesite assessments of \$5,333.⁴

Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's homesite assessment was inequitable and a reduction in the subject's assessment is not justified.

⁴ Comparable #10 is a 1.11-acre homesite that also has a homesite assessment of \$5,333 thereby excluding the .11 of an acre from the assessment methodology for parcels that exceed an acre.

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

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: June 21, 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.