



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

APPELLANT: Polly Jacobs
DOCKET NO.: 10-04294.001-R-1
PARCEL NO.: 07-27-100-005-000

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

LAND: \$ 25,910
IMPR.: \$ 2,600
TOTAL: \$ 28,510

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 10.44 acre site improved with a one-story single family dwelling of frame construction with 1,092 square feet of living area. The subject dwelling was constructed in 1974. Features of the home include a full basement and one fireplace. The property is located in Waterloo, Monroe County.

The appellant appeared before the Property Tax Appeal Board primarily contending assessment inequity with respect to the land as the basis of the appeal. Ms. Jacobs testified the dwelling was not habitable and has not been in livable condition for 4 or 5 years. The appellant provided numerous photographs depicting the poor condition of the dwelling. She indicated the improvement assessment was based on a salvage value.

Ms. Jacobs testified she has had no appraisals prepared of the subject property. She further testified that she has had at

least four contracts to sell the property; however, the property has not sold. The appellant indicated that when appraisers or surveyors come to inspect the property they find that 80% of the property is in a flood plain. The appellant testified that the most recent offer was in 2009 in the amount of approximately \$80,000. She accepted the offer but it was contingent on having a survey of the property and at that point the potential purchaser had not looked at the property. The potential buyer subsequently withdrew the offer after he observed the condition of the home. Prior to 2009 she had a neighbor offer \$60,000 for the property. She also explained that she has put note cards in various locations in an attempt to sell the property but has not established a sales price. Ms. Jacobs further testified that real estate firms will not advertise the property because of the poor condition of the home.

At the hearing Ms. Jacobs testified that she was primarily contesting the value of the land itself. The appellant indicated the land is not being farmed but is covered in dense undergrowth. She also explained the property has two creeks that cross the property that flood, Fountain Creek and Waterloo Creek. The record contained two photographs of the subject site depicting the dense brush. The record also contained a plat map depicting the subject parcel and the area of the property located in the 100 year flood zone.

In support of the land assessment inequity argument the appellant provide assessment information on nine comparables and aerial maps depicting the location of the subject and the comparables. The information provided by the appellant indicated the comparables had sites ranging in size from 5.52 acres to 34.96 acres with land assessments ranging from \$45 to \$25,150. She indicated her comparable #2 had a 2.5 acre homesite and 8 acres of tillable land; comparable #4 had a 2.5 acre homesite and 7.5 acres of forest with a creek and flood plain; comparable #7 had a building; comparable #8 had a building and comparable #9 had a house and buildings. During the course of the hearing the location of the appellant's comparables were noted on the aerial maps. Ms. Jacobs testified that the assessments for the comparables were taken from the assessment records in the Assessor's Office and reflect the assessments for the 2010 tax year. Based on this information the appellant requested the subject's land assessment be reduced to \$13,470, which was the land assessment as reflected in a Property Tax Appeal Board decision issued for the 2007 tax year under Docket No. 07-05141.001-R-1.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$28,510 was disclosed. The subject had an improvement assessment of \$2,600 and a land assessment of \$25,910 or \$2,482 per acre. Appearing on behalf of the Monroe County Board of Review was board of review member Judith A. Vogt.

In support of the subject's land assessment the board of review presented assessment information on three comparables with the same assessment neighborhood code as the subject property. These comparables ranged in size from 7.38 to 10.43 acres. Comparable #3 was located adjacent to the subject property while comparables #1 and #2 were located 3.5 miles and 3.4 miles from the subject property, respectively. The land assessments for the comparables ranged from \$21,150 to \$25,890 of from \$2,482 to \$2,866 per acre. The subject had a land assessment of \$25,910 or \$2,482 per acre, which is at the low end of the range established by the comparables. Included with the board of review submission was a aerial map depicting the location of the subject property and the three comparables. Ms. Vogt explained that she went to Ron Miller of the Assessor's Office to identify the most similar comparables. She testified that she asked Miller if there were any comparables closer to the subject property and was informed the other properties were in the CRP program or in a forestry management program.

Ms. Vogt testified that Ms. Jacobs had an appraisal of the subject property prepared in 2008 with an estimated market value of \$89,500. She noted on her submission the subject's assessment reflects a market value of approximately \$85,530. Vogt also testified the parcel number for her comparable #3 stated on the assessment grid was incorrect; the correct parcel number is 07-27-100-006-000, which is adjacent to the subject parcel.

In rebuttal the appellant commented on the comparables submitted by the board of review and their location in relation to the creeks and flood plain.

Following the hearing, at the request of the hearing officer, the board of review submitted copies of the property record cards for the appellant's comparables. The property cards demonstrated the following regarding the land assessments:

Comp. No.	PIN	Class	Acres
Assessment			

#1	07-34-100-003-000	Farm	7.40	\$392
#2	07-27-300-008-000	Homesite	2.50	\$9,380
		Farm	32.46	\$865
#3	07-27-300-005-000	Farm	8.00	\$223
#4	07-27-300-004-000	Homesite	2.50	\$9,380
		Farm	7.50	\$31
#5	07-27-300-003-000	Farm	10.00	\$50
#6	07-27-300-002-000	Farm	10.40	\$108
#7	07-27-100-008-000	Farm	25.62	\$414
#8	07-27-200-008-000	Homesite ¹	5.52	\$570
#9	07-27-200-002-000	Homesite	10.07	\$25,150

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 the appeal. The Board further finds the evidence in the record does not support a reduction the subject's assessment.

With respect to the improvement assessment, the Board finds the appellant did not submit any evidence to demonstrate the improvement assessment is incorrect. The subject improvements have an assessment of \$2,600. The appellant testified the dwelling is in poor condition and provided photographs that depict the homes state of disrepair. However, the appellant provided no market data to challenge the value of the dwelling or the overall market value of the subject property as reflected by the assessment. Based on this record the Board finds a reduction in the subject's improvement assessment is not justified.

The appellant also argued the land assessment was incorrect and identified nine land comparables in support of this argument. The appellant's argument was founded on assessment inequity. 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

¹ The data sheet indicates this is a homesite assessment; however, someone has written "Farmland Assessed" on the data sheet.

(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 appellant has not met this burden.

The Board gives little weight to appellant's comparables #1 through #7 as the record demonstrated these comparables are primarily assessed as farmland, a different classification than the subject site. With respect to appellant's comparable #8 the record is not clear as to whether or not this property was being assessed as a homesite or as farmland. As a result of the conflicting evidence, this comparable is given little weight.

The 1970 Illinois Constitution contains a uniformity clause which provides:

Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law. (Ill. Const. 1970. Art. IX, §4(a)).

The uniformity clause requires only that taxation be uniform as to the class upon which it operates. DuPage Bank and Trust Company v. Property Tax Appeal Board, 151 Ill.App.3d 624, 628 (2nd Dist. 1987). Since the subject property has a different classification than 7 and possibly 8 to the appellant's comparables, it has not been shown the subject land has been inequitably assessed.

The Board finds the best comparables in the record are appellant's comparable #9 and the board of review three comparables. These comparables, which were similarly classified as the subject, had sites ranging in size from 7.38 to 10.43 acres and have land assessments ranging from \$21,150 to \$25,890 or from \$2,482 to \$2,866 per acre. The subject has a land assessment of \$25,910 or \$2,482 per acre, which is at the low end of the range of the best comparables on a per acre basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land assessment was inequitable and a reduction in the subject's land 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. Fern

Member

Tracy 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: October 24, 2014

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.