



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

APPELLANT: Rhonda Mulvany  
DOCKET NO.: 11-00080.001-R-1  
PARCEL NO.: 15-04-101-126

The parties of record before the Property Tax Appeal Board are Rhonda Mulvany, the appellant, and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,480  
**IMPR.:** \$0  
**TOTAL:** \$9,480

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Marion County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a vacant lot of approximately 21,344 square feet of land area is located on Lake Centralia in Raccoon Township, Marion County.

The appellant's appeal is based on overvaluation of the subject property. The appellant reported the parcel is 25 feet wide at

the waterfront and runs 430 feet long and 52 feet wide at the farthest lot line. The appellant contends the parcel floods after a moderate rain and due to its size a septic system cannot be installed. The appellant has used a portion of the lot for "a small section of our driveway." Due to its limited usefulness, the appellant contends that its location on the lake is irrelevant and comparing this parcel to other lakefront homesites is inappropriate.

Initially in support of the market value argument, the appellant submitted one comparable sale located one-mile from the subject. The 87,555 square foot parcel sold in May 2011 for \$20,000 or \$0.23 per square foot of land area.

In further support of the overvaluation contention, the appellant presented a grid analysis adding two more sales comparables located .1 and .3 of a mile from the subject property. These parcels of 50,530 and 137,650 square feet of land area sold in August 2009 and December 2007 for prices of \$35,000 and \$120,000 or for \$0.69 and \$0.87 per square foot of land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$6,352 which would reflect a market value of approximately \$19,056 or \$0.89 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$9,480. The subject's assessment reflects a market value of \$28,349 or \$1.33 per square foot of land area, when using the 2011 three year average median level of assessment for Marion County of 33.44% as determined by the Illinois Department of Revenue.

In support of the subject's current assessment, a three-page letter from Patty Brough, Marion County Supervisor of Assessments, was submitted wherein she outlined corrections to the appellant's comparable data and outlined both market value and equity data presented by the board of review to support the subject's land assessment.

The board of review contends that appellant's comparable sale #1 was "gifted" to Grace United Methodist Church which then sold the property for \$20,000 to two adjacent land owners, who then quit claimed half of the parcel to each of these owners. Additionally both appellant's comparable sales #1 and #2 have

"limited" lake access. As to appellant's comparable sale #3 as this property sold in 2007, the board of review contended this sale is not reflective of current market prices.

As to the subject parcel, the board of review contends that based upon when the property was platted, a septic system permit could be issued.

In support of the subject's estimated market value, the board of review submitted an analysis of seven comparable sales of vacant lots located on Lake Centralia with lake access. Comparable #1 is the same property presented by the appellant as comparable #2. The parcels range in size from 10,019 to 65,340 square feet of land area. The properties sold between March 2009 and May 2013 for prices ranging from \$35,000 to \$125,000 or from \$0.69 to \$6.24 per square foot of land area; six of the properties sold in 2009. The board of review contends that the low per-square-foot sale price of its comparable #1 is reflective of limited lake access.

The board of review also presented assessment equity data on both the appellant's comparables and ten suggested land comparables "from different areas of Lake Centralia." The Property Tax Appeal Board finds submission of assessment equity data in response to the appellant's overvaluation argument is not responsive and this equity data will not be further addressed in this decision.

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

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the

appellant's comparables due to differences in lot size and/or due to the date of sale being too remote in time to be reflective of market value as of the valuation date of January 1, 2011. The Board has also given reduced weight to board of review comparables #1, #2, #3, #5 and #7 due to differences in size and/or date of sale.

The Board finds the best evidence of market value to be board of review comparable sales #4 and #6. These most similar comparables in size sold in March and May 2009 for prices of \$2.64 and \$3.88 per square foot of land area. The subject's assessment reflects a market value of \$1.33 per square foot of land area, which is below the best most similar comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's 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.



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: October 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.