



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

APPELLANT: Thomas & Toni Richter
DOCKET NO.: 11-00162.001-R-1
PARCEL NO.: 15-05-400-016

The parties of record before the Property Tax Appeal Board are Thomas & Toni Richter, the appellants, 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: \$22,070
IMPR.: \$3,130
TOTAL: \$25,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property has a 40,946 square foot site or .94-acres located on Lake Centralia with improvements including a wood deck, boat dock and boat lift. The property is located in Centralia, Raccoon Township, Marion County.

The appellant's appeal is based on assessment equity and overvaluation concerning the subject land only. No dispute was raised concerning the assessment of the various improvements on this parcel. In support of these overvaluation and inequity arguments, the appellant submitted information on four comparable parcels located on the same lake as the subject.

The parcels range in size from 32,448 to 93,450 square feet of land area. Comparable #2 included a dwelling when the property was sold so the appellant apportioned in his analysis \$20,000 as the lot assessment or \$0.66 per square foot of land area when this property sold in February 2010 for \$60,000. Comparables #1, #3 and #4 sold between August 2009 and May 2011 for prices ranging from \$20,000 to \$95,000 or from \$0.23 to \$1.18 per square foot of land area.

The appellant further reported that these parcels had land assessments ranging from \$8,540 to \$32,450 or from \$0.10 to \$0.54

per square foot of land area. The subject has a land assessment of \$22,070 or \$0.54 per square foot of land area.

As a further contention, the appellant reported that approximately 5,435 square feet of the subject lot is "land locked and I have no access to it." Thus, the appellant contends that he is being assessed for it, despite that it basically has no value. As part of the submission, the appellant included an aerial photo in which the lot lines of the subject parcel have been outlined. This photo depicts a portion of the lake having created a cove or inlet which cuts a small portion of the subject parcel off from land access to the larger parcel of the subject property; it would appear that this small portion would be accessible by water only.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$9,417 or \$0.23 per square foot of land area. The subject's land assessment reduction request would reflect a market value for the parcel of approximately \$28,251 or \$0.69 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$25,200 was disclosed. The subject's land assessment of \$22,070 reflects a market value of \$65,999 or \$1.61 per square foot of land area, when applying the 2011 three year average median level of assessment for Marion County of 33.44% as determined by the Illinois Department of Revenue. (86 Ill.Admin.Code §1910.50(c)(1)).

In support of the subject's assessment and in response to the appellant's data, the board of review presented a two-page letter from Patty Brough, Marion County Supervisor of Assessments. As part of the letter, Brough explained the land valuation methodology that was utilized, noting in pertinent part:

All Centralia Lake properties larger than one acre with lake access were assessed [*sic*] at \$1.60/square foot for the 1st acre (43,560 sq. ft.),¹ \$.80/square foot for the next acre, \$.40[per square foot] for the next 3 acres and anything over 5 acres was assessed [*sic*] at \$.20/acre.

As to the appellant's comparable sales, Brough noted that comparable #1 was not a valid sale as it "was gifted to a local Church who in turn sold it to an adjacent property owner." To establish this contention, a copy of the PTAX-203 Illinois Real Estate Transfer Declaration was provided indicating the purchaser was an adjacent property owner, but also that the property was advertised prior to its sale. Brough also noted that appellant's comparables #2, #3 and #4 were not vacant land sales at the time

¹ The subject parcel is less than one-acre and has a land assessment of \$22,070 or \$0.54 per square foot of land area, rounded, thus the letter from Brough is actually addressing the assigned 'market value,' not the assessment.

of sale. The attached property record cards each indicate these three properties included improvement assessments for pole buildings as of January 1, 2010 with comparables #3 and #4 having no improvement assessments prior to January 1, 2010.²

As to the assessment data for the appellant's comparables, Brough noted that comparable #1 was given a -75% factor due to its little lake front access and very shallow access; comparable #3 was given a -30% factor due to lack of lake access; and comparable #4 consists of 1.85 acres which "is assessed utilizing a different assessment method."

The six comparable sales presented on behalf of the board of review include appellant's comparable #4 which was identified as board of review comparable #2. The properties were described by the board of review as vacant land sales located on Lake Centralia with lake access. Included for support were copies of property record cards. The comparable parcels range in size from 10,019 to 80,586 square feet of land area and the properties sold from March to September 2009 for prices ranging from \$35,000 to \$125,000 or from \$0.69 to \$6.24 per square foot of land area. As part of the spreadsheet, Brough also noted that comparable #1, which had the lowest per-square-foot sale price, "has very limited lake access compared to all other sales."

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

In written rebuttal, the appellant argued that "how" the buyer obtained the property he reported as comparable #1 was irrelevant. "It is still a large lot that sold for that price." As to improved comparable #2, the appellant argued that his allocation of \$20,000 to the land was greater than the actual land assessment of \$17,970. As to comparable #3, the appellant reiterated the sale price and sale date of this property noting its substantially larger size. Similarly, for comparable #4, the appellant again cited to the fact that this lot is "almost twice the size of mine and is valued at \$1.18 per square foot" whereas the subject has an assessment of \$1.62 per square foot.

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 assessment is not warranted.

The appellant contends the assessment of the subject property is 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). Proof of market value may

² The Property Tax Appeal Board notes that appellant's comparables #3 and #4 sold prior to January 1, 2010, thus the record has not clearly established that these parcels were not vacant at the time of sale.

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

The parties submitted a total of nine comparable sales for the Board's consideration. The Board has given reduced weight to appellant's comparable #2 as this property was not vacant land at the time of the sale that was reported by the appellant and there is no credible evidence establishing an appropriate methodology in which to allocate the land value as compared to the improvement value in the sale price. The Board has also given reduced weight in its analysis to board of review comparables #5 and #6 as each of these parcels is substantially smaller than the subject property and therefore less likely to be indicative of an estimated market value for the subject parcel of 40,946 square feet.

While the Board recognizes that the board of review contends that appellant's comparables #3 and #4 also were improved properties at the time of sale, the evidence presented is not persuasive on this point. First, the Board finds the lack of an improvement assessment on these parcels until after the date of sale suggests the properties were not improved at the time of sale.³ Second and more importantly, the board of review presented the same property presented by the appellant as his comparable #4, which was criticized as being a sale of improved property, as board of review comparable #2, as a sale of vacant land. Similarly, while the board of review noted that appellant's comparable #1 was sold to an adjacent land owner, the documentation reflected that this property was also advertised for sale prior to the transaction which suggests that the sale price may well be indicative of market value, even though it was purchased by an adjoining land owner.

In light of all of the evidence, the Board finds appellant's comparables #1, #3 and #4 along with board of review comparables #1 through #4 were all Lake Centralia sales that varied in lot size from 20,473 to 80,586 square feet of land area and were most similar to the subject parcel in location and size. These six comparables sold between March 2009 and May 2011 for prices ranging from \$20,000 to \$95,000 or from \$0.23 to \$2.64 per square foot of land area. The subject's land assessment reflects a land-only market value of approximately \$65,999 or \$1.61 per square foot of land area, which falls within the range established by the most similar comparable sales on a per square foot basis. After considering these most comparable land sales, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market

³ The Board also acknowledges that the underlying property record cards indicate the pole buildings on these parcels were built in 1998 and 1992, respectively.

value and a reduction in the subject's assessment is not warranted.

The appellant also contends unequal treatment in the subject's land assessment as a 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 appellant has not met this burden.

The appellant reported that his four comparable parcels had land assessments ranging from \$8,540 to \$32,450 or from \$0.10 to \$0.54 per square foot of land area. The subject has a land assessment of \$22,070 or \$0.54 per square foot of land area which is within the range of the comparables presented. Furthermore, the board of review presented evidence regarding the assessment methodology of land on Lake Centralia which reflects varying square foot assessments based on lot size with parcels of less than one acre assessed at \$0.54 per square foot (a "market value" of \$1.60 per square foot). Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement assessment was inequitable and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

Ronald 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: November 22, 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.