FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Chris Wellen
DOCKET NO.: 11-05370.001-R-1
PARCEL NO.: 11-10-12-352-019

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

LAND:	$11,760
IMPR.:	$55,980
TOTAL:	$67,740

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of approximately 26,600 square feet of land area[1] is improved with a single-family dwelling with a two-car garage. The property is located in Albers, Looking Glass Township, Clinton County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity and challenging only the land assessment of the subject parcel.[2] No dispute was raised with regard to the subject's improvement assessment. More specifically, the appellant reported that he purchased the parcel with a mobile home, shed and detached two-car garage where he subsequently removed the mobile home and built his dwelling onto the existing garage. As part of the appeal, the appellant reported that he is a township assessor and as such, "the Clinton County Board of Review refused to rule on his protest."

As part of this appeal, the appellant asserted that the Chief County Assessment Officer (CCAO) has reassessed all of the land in Looking Glass Township "this year without once leaving her

[1] The board of review reported a parcel size of 26,565 square feet in its analysis and provided a property record card asserting a lot size of .6098 of an acre which would reflect approximately 32,661 square feet of land area. The appellant reported a lot size of 26,600 square feet which has been utilized for this decision.
[2] The appellant also marked "recent appraisal" as a basis of the appeal in Section 2d of the Residential Appeal form, but did not submit any recent appraisal report with the appeal.

office." The appellant acknowledges that two vacant .5-acre parcels in a "new subdivision in town" sold for $35,000 each. The appellant contends that his parcel and ones similar in size in the immediate area are assessed to reflect a market value of around $35,000.

To further support this appeal, the appellant submitted color copies of 14 photographs depicting properties within two blocks of the subject parcel. The photographs depict railroad tracks with a "junk pile," the city water tower/sewage treatment facility, three individual storage rental facilities, three nearby mobile homes, a railroad microwave tower and tractor junkyard among other nearby properties. The appellant argued that none of these foregoing properties are in close proximity to the recently sold parcels used in the CCAO's sales ratio study. "I believe all of the properties in 11-10-12-3C to be over assessed based on [the foregoing]."

At hearing, the appellant repeatedly contended that he successfully protested the 2007 reassessment of the subject property and a reduction was rendered by the Clinton County Board of Review at that time. At the hearing, the appellant read from an appraisal report that he utilized for that 2007 assessment appeal which included reference to external obsolescence factors of nearby mobile home properties. "Since nothing has changed," the appellant did not understand why the land assessment has been increased for the subject property for 2011.

The appellant submitted information on two comparable parcels of 23,240 and 23,821 square feet of land area, respectively. These parcels have land assessments of $11,666 each or $0.49 and $.50 per square foot of land area. The subject parcel of 26,600 square feet of land area has a land assessment of $11,760 or $0.44 per square foot of land area.

Based on the foregoing evidence and the appellant's vehement argument that the condition and type of nearby properties impact the value of the subject parcel, the appellant requested a reduction in the subject's land assessment to $8,300 or $0.31 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 $67,740 was disclosed. The board of review presented a two-page letter along with applicable data identified as Exhibits A through G in support of the subject's assessment. At hearing, the CCAO presented the evidence for the board of review whose members were present at the hearing.

The CCAO, Linda Mensing, reported at hearing that 2011 was a reassessment year and area land values were re-valued according to sales. Exhibit B is a grid analysis of eleven properties with sales data that is not responsive to the appellant's inequity argument. As such, this sales data will not be further addressed in this decision.

Exhibit E is a grid analysis of eleven properties with land assessment data. The parcels range in size from 8,855 to 31,500 square feet of land area and have land assessments ranging from $5,223 to 12,080 or from $0.38 to $0.59 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's land assessment of $0.44 per square foot of land area which falls within the range of the similar comparables presented.

As rebuttal at hearing, the appellant conceded that the subject's land assessment on a per-square-foot basis was in-line with other neighborhood properties (board of review Exhibit E), but the appellant continued to assert that the subject parcel was dissimilar to the "other" properties that the CCAO was comparing the subject to (i.e., the properties which the appellant identified as his comparables #1 and #2).

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 unequal treatment 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 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). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). 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 finds both the appellant's two comparables and the board of review's comparables #9, #10 and #11 are the most similar to the subject in size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These five comparables had land assessments that ranged from $0.38 to $0.50 per square foot of land area. The subject's land assessment of $0.44 per square foot of land area falls within the range established by the most similar comparables in this record.

In conclusion, 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.

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: June 20, 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.