



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

APPELLANT: John H. & Bernadine Richter
DOCKET NO.: 11-05519.001-R-1
PARCEL NO.: 06-06-02-351-007

The parties of record before the Property Tax Appeal Board are John H. & Bernadine Richter, the appellants, 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: \$5,540
IMPR.: \$0
TOTAL: \$5,540

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Clinton 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 50,530 square feet of land area or a 1.16-acre site. The property is lake front land and is located in Breese, Breese Township, Clinton County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted

information on one equity comparable which consists of two parcels located about 3 miles from the subject property. The comparables have a total land area of 308,406 square feet or 7.08-acres with a total land assessment of \$231,160 or \$0.08 per square foot of land area. The appellants also reported that these two comparable parcels sold in June 2011 for \$96,000 or \$0.31 per square foot of land area.

The appellants also contend that the comparable property adjoins the city of Breese and has easy access to the lake from any point. In contrast, the subject property is located in rural Breese, has access to the lake only from the south side as 50% of the property is under water and land on two sides is owned by other persons, while the third side banks on Shoal Creek with a 70 foot drop off.

The subject has a land assessment of \$5,540 or \$0.11 per square foot of land area. Based on this evidence, the appellants requested a total land assessment of \$3,794 or \$0.08 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 \$5,540.

The board of review contends that the appellant(s) own parcels directly east and directly west of the subject property. As shown in Exhibit D, the contour map which indicates a 10 foot difference in elevation between the subject and the lake.

In support of its contention of the correct assessment the board of review submitted information in Exhibit F on eight equity comparables with the underlying property record cards depicting the land/improvement assessment breakdowns for the improved parcels. The parcels range in size from 17,400 to 100,188 square feet of land area and have land assessments ranging from \$12,760 to \$19,840 or from \$0.20 to \$0.73 per square foot of land area.

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

In rebuttal, the appellants contend that each parcel owner has access to the lake by easement from their property only. The access is 7.5 feet from the water level of the lake. The county's contour map is erroneous. There is a 70 foot drop off on parcels 14 and 13 and a 50 foot drop off on the balance of

the parcel on the north boundary. The appellants also disputed the location of their comparable properties given the applicable tax bills showing location in Breese Township.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal.¹ When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 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 Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be the board of review comparables #4 through #7. These four comparables range in size from 50,235 to 65,081 and have land assessments that ranged from \$16,580 to \$19,090 or from \$0.29 to \$0.33 per square foot of land area. The subject's land assessment of \$5,540 or \$0.11 per square foot of land area falls below the range established by the best comparables in this record. The Board has given reduced weight to the remaining equity comparables presented by both parties as they differ substantially from the subject parcel in land size.

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

¹ In Section 2d of the Residential Appeal petition, the only basis for appeal marked was "assessment equity." In the evidentiary submission and in rebuttal arguments, the appellants made reference to the 2011 sale of the their comparable property. The basis of this appeal, however, is not overvaluation based on sales of comparable properties.

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: July 18, 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.