



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

APPELLANT: Larry & Linda Burns  
DOCKET NO.: 12-01239.001-R-1  
PARCEL NO.: 15-15-151-015

The parties of record before the Property Tax Appeal Board are Larry & Linda Burns, the appellants, and the DeKalb 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 **DeKalb** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$2,616
<b>Homesite:</b>	\$15,000
<b>Residence:</b>	\$46,653
<b>Outbuildings:</b>	\$0
<b>TOTAL:</b>	\$64,269

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the DeKalb County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 of 7.59-acre consists of both farmland and a homesite which is improved with a single-family residence. The parcel consists of 5.87-acres of farmland and a 1.72-acre homesite. For the homesite, the assessing officials report that .28 of an acre located in a floodplain was given no value

resulting in a homesite size of 1.44-acres that was assessed. The property is located in Hinckley, Squaw Grove Township, DeKalb County.

The appellants contend assessment inequity as the basis of the appeal concerning the subject's 1.44-acre or 62,726 square foot homesite assessment of \$15,000 or \$10,417 per acre of homesite land area or \$0.24 per square foot of homesite land area.<sup>1</sup> The appellants did not challenge either the farmland or the improvement assessment for the residence of the subject property. In support of the homesite inequity argument, the appellants submitted limited information on three land equity comparables located within 1-mile of the subject property.

In further support of the appeal, the appellants submitted a letter outlining the factual contention that the subject parcel floods "most years, once or twice a year." To support the contention, the appellants submitted a contour map and asserted that the driveway to the dwelling is located in the floodplain. The appellants also submitted photographs depicting flood waters, including flooding around vehicles along with a listing of losses suffered due to flooding between 1991 and 1997. Appellants asserted that Realtors as recently as 2013 have advised they will not list the subject property for sale due to the flooding. In further support of this contention, the appellants provided a letter from a Realtor dated December 27, 2002 with an opinion that the subject property had a "0" value.

Based on this evidence and argument, the appellants requested a homesite assessment of \$2,000 or \$0.03 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total homesite and building assessment for the subject of \$61,653. As depicted in the Final Decision issued by the board of review, the subject parcel also has a farmland assessment of \$2,616. The subject property has a homesite assessment of \$15,000 or \$0.24 per square foot of land area.

As to the appellants' evidence, the board of review reported that comparable #1 consists of a 2-acre homesite with a land

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<sup>1</sup> The appellants also marked Recent Sale and Comparable Sales in Section 2d of the Residential Appeal petition. The appellants in Section IV - Recent Sale Data of the petition reported the subject vacant land was purchased in April 1991 for \$30,000. The appellants provided no information concerning recent sales of comparable properties.

assessment of \$24,310 or \$12,155 per acre or \$0.27 per square foot of homesite land area; comparable #2 is all farmland and thus not assessed at market value like a homesite; and comparable #3 consists of 1.10-acres of residential land with an assessment of \$15,558 or \$14,144 per acre or \$0.33 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables. Based on this evidence and argument, the board of review requested confirmation of the subject's homesite assessment.

### Conclusion of Law

To the extent that the appellants made a market value argument, the Board finds the 1991 purchase price of the subject parcel is too remote in time to the assessment date at issue of January 1, 2012 to be indicative of the subject's land value as of the assessment date at issue. Moreover, while the appellants marked "comparable sales" as a basis of the appeal petition, the appellants failed to provide at least three recent sales of vacant homesite land to support the challenge to the subject's homesite assessment.

The taxpayers contend assessment inequity as the basis of the appeal. 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 homesite assessment is not warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to the appellants' comparable #2 as the land was assessed as farmland and thus receives a farmland assessment value rather than a market value assessment which is applied to homesite land like the subject parcel that is on appeal.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the board of review comparables. These five homesites range in size from 1.10 to 2.75-acres of land area with homesite land assessments that ranged from \$0.23 to \$0.33 per square foot of land area. The subject's homesite assessment of \$0.24 per square foot of land area falls within the range established by the best homesite land comparables in this record.

Given the appellants' contention that the subject has a reduced value due to its location in a floodplain, the Board finds that the appellants' are arguing overvaluation of the subject property due to a condition issue. The appellants are advised that the best potential evidence of such possible diminution of value would most likely be an appraisal of the property where a licensed appraiser gives due consideration to location in the floodplain.

Based on this record of lack of assessment uniformity, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

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Chairman



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Member



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Member

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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: April 24, 2015



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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.