



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

APPELLANT: Donald Albert
DOCKET NO.: 13-00155.001-R-1
PARCEL NO.: 05-10-11-313-023

The parties of record before the Property Tax Appeal Board are Donald Albert, the appellant, and the Bond County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Bond** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$2,500
IMPR.: \$0
TOTAL: \$2,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bond County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2013 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 vacant lot that measures 66 feet by 98 feet and has 6,468 square feet of land area. The property is located in Greenville, Central Township, Bond County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. The appellant

explained the subject property measures 66 feet by 98 feet for a total land area of 6,468 square feet. This property has frontage on South Street that extends $\frac{3}{4}$ of the way in front of the subject property. He stated the subject property is assessed at \$3,413 or \$.527 per square foot of land area. He asserted the subject is an unimproved lot without water, sewer, gas hookup, electricity or driveway.

The appellant submitted an appraisal for a property located at 204 Charles Avenue, Greenville, which included a property identified by parcel number (PIN) 05-10-11-313-006 and the subject parcel. PIN 05-10-11-313-006 is improved with a one-story single family dwelling with 952 square feet of living area and a two-car detached garage. The appraisal was prepared by Lester R. Harnetiaux, a certified residential appraiser. The appraiser estimated the property had a market value of \$78,000 as of December 6, 2013. He stated within the report that the property being appraised includes a second lot which he valued at \$5,000.

With respect to the assessment equity argument the appellant provided information on four lots located near the subject parcel. The appellant indicated PINs 05-10-11-313-006 and 05-10-11-313-007 are neighboring parcels that are improved corner lots that have assessments of \$6,131 and \$5,944, respectively. The appellant also stated PINs 05-10-11-313-009 and 05-10-11-313-010 are improved interior lots that face Vine Street with 18,810 and 13,860 square feet of land area, respectively. These properties have land assessments of \$6,701 and \$4,939 or \$.356 per square foot of land area, respectively. The appellant asserted the certified appraiser had valued the subject lot at \$5,000, which would result in an assessment of \$.25 per square foot of land area.

The appellant also provided maps noting the location of water and sewer lines in the area of the subject property. He asserted that a local licensed plumber estimated the cost of water and sewer from existing lines to the subject lot would be between \$3,500 and \$4,000.

The appellant also submitted a section from the City of Greenville zoning ordinance concerning lot size and argued the subject lot is too small and the building line does not meet the required 60 feet building line.

Based on this evidence the appellant requested the subject's assessment be reduced to \$1,667.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,413 or \$.528 per square foot of land area. The subject's assessment reflects a market value of \$10,547 or \$1.63 per square foot of land area when using the 2013 three year average median level of assessments for Bond County of 32.36%.

By way of background, the board of review explained that in January 2013 the appellant purchased PIN 05-10-11-313-008, which was an improved parcel that fronted Vine Street and extended to East South Avenue. In August 2013 the appellant had PIN 05-10-11-313-008 split into PIN 05-10-11-313-022, which is improved with a single family dwelling, and the subject vacant property identified by PIN 05-10-11-313-023. The appellant subsequently sold PIN 05-10-11-313-022 for a price of \$65,500 based on the notation on the property record card included as board of review Exhibit 6A. Both PINs as the result of the split had a land assessment of \$3,413.

In support of the assessment equity argument the board of review provided information on six equity comparables located across the street from the subject property. Each of these comparables was improved with a single family dwelling. Five of the parcels had sites measuring 60 feet by 99 feet with 6,534 square feet of land area and one comparable had a site measuring 60 feet by 100 feet with 6,000 square feet of land area. The comparables each had a land assessment of \$3,413 or \$.522 and \$.569 per square foot of land area.

With respect to the overvaluation argument the board of review provided information on three comparable sales that ranged in size from 3,655 to 6,158 square feet of land area. Sale #1 sold in October 2011 for a price of \$11,000 or \$1.83 per square foot of land area; sale #2 sold in April 2011 for \$18,000 or \$2.92 per square foot of land area; and sale #3 sold in January 2013 for a price of \$25,000 or \$6.84 per square foot of land area. The board of review provided aerial photographs depicting the location of the comparable sales relative to the subject property.

With respect to the appraisal submitted by the appellant, the board of review noted that the appraiser did not reference any comparable sales or information to validate his opinion the subject lot had a value of \$5,000.

In rebuttal the appellant asserted that each of the six equity comparables provided by the board of review is an improved lot with water, sewer, electric, and gas, unlike the subject property. The appellant further noted that board of review comparable sale #1 was a subdivided lot with water, sewer, electric and gas all running across the front of the property, unlike the subject lot. With respect to board of review sale #2 the appellant stated that a cooperation that owns several adjoining lots bought this lot. He also stated this comparable is located along a state highway, is zoned commercial and has city water, sewer, electric and gas, unlike the subject property. With respect to board of review sale #3 the appellant asserted this property was not exposed on the open market, was located next to a car wash at a major intersection, was zone commercial and had access to city water, sewer, electric and gas, unlike the subject property.

In rebuttal the appellant also provided information on three additional comparable sales. Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Based on this rule the Property Tax Appeal Board will give no consideration to the additional sales submitted by the appellant in rebuttal.

Conclusion of Law

The taxpayer contends in part overvaluation as the basis of the appeal. 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 evidence in the record supports a reduction on this basis.

The subject lot has an assessment of \$3,413 which reflects a market value of \$10,547 or \$1.63 per square foot of land area. The appellant submitted an appraisal in which the appraiser inserted in the report a short statement to the effect that the subject property that he was appraising had a second lot which

he valued at \$5,000. This second lot was purportedly the subject property. The appraiser included no foundation for this statement. The appraisal lacked any comparable sales of vacant lots or reference to any market data to support this conclusion of value. As a result the Property Tax Appeal Board gives this estimate of value little weight.

The board of review provided information on three sales that ranged in size from 3,655 to 6,158 square feet of land area and sold from April 2011 to January 2013 for prices ranging from \$11,000 to \$25,000 or from \$1.83 to \$6.84 per square foot of land area. In rebuttal the appellant pointed out that two of these comparables were zoned commercial and each comparable had water, sewer, electric and gas, unlike the subject property. He also provided a statement that a local licensed plumber estimated the cost of water and sewer from existing lines to the subject lot would be between \$3,500 and \$4,000. Neither of these statements was rebutted by the board of review. Considering these sales, the Board finds board of review comparable #1 was most similar to the subject property and sold for \$11,000 in October 2011. The Board finds that the price needs to be adjusted downward due to the fact this property had utility lines extending across the site. Using this data the Board finds the subject's assessment should be reduced to \$2,500 to reflect a market value of approximately \$7,500.

The appellant did submit a page from the City of Greenville zoning ordinance concerning lot size and argued the subject lot is too small and the building line does not meet the required 60 feet building line. The Board gives this argument no weight as the section does reference an exception, which was not provided. Furthermore, there was no statement from any zoning official that the subject site was not buildable. Finally, the sales provided by the board of review all had dimensions smaller than the subject yet sold demonstrating these lots are marketable.

The appellant alternatively argued 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). After considering the reduction to the subject's

assessment based on overvaluation, the Board finds a further reduction to the subject's assessment based on assessment inequity is not justified. The Board finds the subject's land assessment of \$2,500 or \$.387 per square foot of land area, based on the market value finding herein, is within the range of the assessments established the land comparables submitted by the parties on a square foot basis.

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

K. L. Ferr

Member

JR

Member

Mark Albino

Member

Jerry White

Acting 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: August 21, 2015

A. Portol

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.