



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

APPELLANT: John Lang  
DOCKET NO.: 11-06082.001-R-1  
PARCEL NO.: 08-103-019-00

The parties of record before the Property Tax Appeal Board are John Lang, the appellant, and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$36,674  
**IMPR.:** \$0  
**TOTAL:** \$36,674

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed this 2011 appeal from a 2010 decision of the Property Tax Appeal Board reducing the assessment of the subject property pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). 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 a 4.404-acre lot or an approximately 191,838 square foot site which is located in Galena, Guilford Township, Jo Daviess County.

The appellant contends lack of assessment uniformity regarding the application of the .95 township multiplier to the subject parcel. In support of this argument the appellant submitted three print outs reflecting sales of residential land for the years 2008, 2009, 2010 and 2011. The sheets depict the following:

<b>YEAR</b>	<b># OF PARCELS</b>	<b>TOTAL SALE PRICES</b>	<b>AVERAGE SALE PRICE</b>	<b>MEDIAN SALE PRICE</b>
2008	15	969,500	64,633	65,000
2009	17	1,096,000	64,471	70,000
2010	11	326,913	29,719	28,000
2011	12	438,900	36,575	26,250

Based on the foregoing data and argument, the appellant requested application of the .95 township equalization factor to the 2010 assessment of the subject parcel of \$30,000 as determined by the Property Tax Appeal Board for a new reduced assessment of \$28,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,069. The subject's assessment reflects a market value of \$114,082 or \$0.59 per square foot of land area, when using the 2011 three year average median level of assessment for Jo Daviess County of 33.37% as determined by the Illinois Department of Revenue. The subject parcel has a land assessment of \$38,069 or \$0.20 per square foot of land area.

In rebuttal to the appellant's submission, the board of review noted that appellant's listing of yearly sales prices lacks data as to individual parcels regarding the size of the lot, its location and whether the parcel was vacant or improved. Moreover, there was no indication if the sales were arm's length transactions. The board of review also noted that the subject parcel is no "owner occupied" so that it does not qualify for an automatic rollover of the 2010 decision of the Property Tax Appeal Board.

In support of its contention of the correct assessment the board of review submitted information on eleven comparables, three of which had sales data, and each of which included assessment data.

The board of review presented sales data on three vacant parcels ranging in size from 2.076 to 3.161-acres of land area. These parcels sold between August 2009 and October 2011 for prices ranging from \$75,000 to \$83,500 or from \$0.54 to \$0.88 per square foot of land area.

As to assessment equity, the eleven comparables range in lot size from 2.076 to 6.021-acres of land area. These comparables have land assessments ranging from \$22,009 to \$50,745 or from \$0.18 to \$0.31 per square foot of land area.

Based on the foregoing data and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant reiterated his claim for application of the township multiplier of .95 to the 2010 assessment of \$30,000 as determined by the Property Tax Appeal Board for a 2011 assessment of \$28,500. As to the board of review's data, the appellant contends that the subject vacant parcel should only be compared for equity purposes to the most similar vacant lots of larger size, like the subject. In particular, the appellant contends that board of review comparable #10 is similar to the subject in lot size; applying the .95 factor to the subject will result in an identical per-square-foot land assessment to board of review comparable #10 of \$0.19 per square foot of land area.<sup>1</sup>

As part of rebuttal, the appellant also reported that the listing price for the subject parcel as of January 1, 2011 was \$109,900. This asking price was reduced in May 2011 to \$104,900 without the conclusion of a sale. In fact, the appellant contends the parcel has been for sale since March 2009 and "is presently still on the market at \$74,900."

#### Conclusion of Law

To address the appellant's request for application of the township equalization factor to the 2010 decision of the Property Tax Appeal Board, the Board finds that the appellant is not entitled to this requested remedy. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel **on which a residence occupied by the owner is situated,**

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<sup>1</sup> The appellant seeks a land assessment of \$28,500 divided by a land area of 191,838 results in a land assessment of \$0.15 per square foot of land area.

such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

As the subject property is a vacant parcel, the provisions of Section 16-185 do not apply and the appellant is not entitled to the application of the .85 equalization factor to the 2010 assessment decision of the Property Tax Appeal Board. Moreover, the copy of the property record card submitted by the appellant reflects that the .85 factor was applied to the 2010 assessment of the parcel of \$40,073, prior to the decision of the Property Tax Appeal Board, resulting in the 2011 assessment of \$38,069.

The appellant 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 assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data presented by the board of review, the Property Tax Appeal Board finds the appellant has not met this burden.

The comparables range in lot size from 2.076 to 6.021-acres of land area. These comparables have land assessments ranging from \$22,009 to \$50,745 or from \$0.18 to \$0.31 per square foot of land area. The subject's land assessment of \$38,069 or \$0.20 per square foot of land area is within this range. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's per square foot land assessment is equitable and a reduction in the subject's land assessment is not warranted.

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 parties 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 on grounds of lack of assessment uniformity.

The appellant also presented sales data to assert that the market value of the subject property was not accurately reflected in its assessed valuation. The appellant's submission did not provide the address or the parcels number for the purported sales nor did the appellant provide any land size information for the comparables for any meaningful comparative analysis. The board of review presented three sales of vacant parcels ranging in size from 2.076 to 3.161-acres of land area. These parcels sold between August 2009 and October 2011 for prices ranging from \$75,000 to \$83,500 or from \$0.54 to \$0.88 per square foot of land area. In rebuttal, the appellant reported that the subject parcel was listed for sale as of January 1, 2011 for an asking price of \$109,900.

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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's asking price for the subject of \$109,900 or \$0.57 per square foot of land area as of January 1, 2011. The subject's land assessment reflects a market value of \$114,082 or \$0.59 per square foot of land area, which is above the asking price of the subject parcel as of the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

*Ronald R. Cuit*

Chairman

*K. L. F...*

Member

*Richard A. ...*

Member

*Mario ...*

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: February 20, 2015

*A. ...*

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.