



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

APPELLANT: Anderson Partners, LLC
DOCKET NO.: 12-01609.001-R-1
PARCEL NO.: 09-08-407-003

The parties of record before the Property Tax Appeal Board are Anderson Partners, LLC, the appellant, by attorney John T. Wittenstrom, of the Law Office of John T. Wittenstrom, in St. Charles, and the Kane 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 Kane County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$19,417
IMPR.: \$0
TOTAL: \$19,417

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Kane 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 consists of 2.827-acres of vacant land located in St. Charles, St. Charles Township, Kane County.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted limited information on four comparable sales that are located from ¼ of a mile to 4.5-miles from the subject property. The comparable parcels range in size from 40.66 to 350-acres of land area and sold between December 2009 and September 2012 for prices ranging from \$16,246 to \$19,896 per

acre of land. The appellant contended that the average sale price was \$18,000 per acre of land.

In support of the contention of law, counsel for the appellant presented a brief asserting that the subject property meets the requirements to receive a preferential assessment under either Section 10-30 or Section 10-31 of the Property Tax Code (35 ILCS 200/10-30 or 10-31). Counsel asserted that the subject property was platted a subdivided in accordance with the Plat Act, platting having occurred on November 24, 2003. The subject parcel is in excess of 5 acres and at the time of platting, the subject property was vacant and was farmed prior to that according to counsel. The subject property remains vacant as of the filing of this appeal.

Counsel then asserted in the brief that vacant unplatted land is "currently valued at about \$10,000 - \$20,000 per acre." Based on this factual assertion, appellant requested a market value of \$56,540 be applied to the subject for an assessment of \$18,846.

Counsel also asserted that the subject parcel has a conservation easement on about 1.577-acres which is designated as a wetland. Appellant contended that this land "should be assessed at a reduced rate of .25 of the regular rate or lower." Applying this purported rate to the subject conservation land, appellant contended this acreage should have a value of \$7,885 plus the maximum value for the remainder of \$20,000 per acre for a total value of \$32,885 or an assessment of \$10,961.

Based on the foregoing evidence and argument, the appellant requested a total assessment of \$7,973.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,417. The subject's assessment reflects a market value of \$58,222 or \$20,595 per acre of land area, when using the 2012 three year average median level of assessment for Kane County of 33.35% as determined by the Illinois Department of Revenue.

The board of review submitted a three-page memorandum from Colleen Lang, St. Charles Township Assessor. Lang asserted that the subject parcel has 1.25-acres assessed in accordance with the developer's preferential rate of \$11,666 per acre and 1.577-acres assessed as wetland at \$3,066 per acre for a total assessment of \$19,417. She further asserted that the subject wetland is not entitled to any further reduction in accordance with the Illinois Conservation Stewardship Act (35 ILCS 200/10-400 et seq.) as there are not five contiguous acres of wetland and the property owner has not submitted a "conservation management plan" approved by the Department of Natural Resources.

Moreover, the assessor asserted that since prior to development, the subject land was classified as vacant residential land, the property's valuation should be based on the estimated price the property would bring as vacant residential land, not farmland.

As to the appellant's comparable sales data, the assessor asserted comparable #1 was farmland and is not relevant to the valuation of the subject property. As to appellant's comparable #3, this property is not vacant land, but a former Girl Scout camp improved with numerous buildings and is not a suitable comparable to the subject land. Two of the parcels comprising comparable #4 presented by the appellant are farmland parcels that should be given little weight when compared to the subject. The assessor also reported that appellant's comparable #3 has a non-existent parcel number so no further response could be made.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located in St. Charles Township. These comparable parcels range in size from 4.08 to 27.85-acres of land area. The sales occurred between February 2009 and August 2012 for prices ranging from \$600,000 to \$2,250,000 or from \$52,065 to \$147,059 per acre of land area.

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

Conclusion of Law

The appellant contends in part that the subject property is entitled to a preferential assessment also referred to as "developer's relief." Section 10-30(a) of the Property Tax Code (35 ILCS 200/10-30(a)) provides in part:

The platting and subdivision of property into separate lots and the development of the subdivided property with streets, sidewalks, curbs, gutters, sewer, water, and utility lines shall not increase the assessed valuation of all or any part of the property, if:

- (1) The property is platted and subdivided in accordance with the Plat Act;
- (2) The platting occurred after January 1, 1978;
- (3) At the time of platting the property is in excess of 10 acres; and
- (4) At the time of platting the property is vacant or used as a farm as defined in Section 1-60.

The Property Tax Appeal Board finds the board of review reported that 1.25-acres of subject parcel is receiving a preferential assessment rate of \$11,666 per acre as provided by Section 10-30 of the Property Tax Code (35 ILCS 200/10-30) for the assessment year at issue. Thus, the Board finds the subject property is receiving the benefit of Section 10-30 of the Property Tax Code and this aspect of the appellant's appeal is moot; to the extent that the appellant argued that the preferential assessment rate should be reduced, the Board finds that the appellant did not present credible evidence that an assessment of \$11,666 per acre was excessive.

The appellant also contends the market value of the subject property is not accurately reflected in its assessed valuation. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The board of review reported that the subject's total assessment of \$19,417 is comprised of an assessment for 1.25-acres assessed in accordance with the developer's preferential rate at \$11,666 per acre and 1.577-acres assessed as wetland at \$3,066 per acre.

The Board finds the best evidence of market value was presented by the board of review consisting of four sales located within St. Charles Township. Although each of the comparable parcels were larger than the subject property, these comparables were more similar in land area than the comparables presented by the appellant which range in size from 40.66 to 350-acres of land area.

Based on this evidence the Board finds 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.

Chairman

Mark Morris

Member

LR

Member

Jerry White

Member

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: July 24, 2015

Shirley

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.