



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

APPELLANT: Larry Lundy
DOCKET NO.: 12-01742.001-R-1
PARCEL NO.: 04-24-201-002

The parties of record before the Property Tax Appeal Board are Larry Lundy, the appellant, and the Marshall 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 **Marshall** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$5,060
IMPR.: \$21,691
TOTAL: \$26,751

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Marshall 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 a 5.02-acre parcel that is improved with a one-story log cabin with 864 square feet of living area. The cabin was constructed in 1996 and is situated on stilts. The property is located along the Illinois River in Lacon Township, Marshall County.

The appellant contends assessment inequity as the basis of the appeal challenging the subject's land assessment. No dispute was raised concerning the subject's improvement assessment. In a brief submitted with the appeal, the appellant notes the subject parcel in 2011 was assessed for \$688, but the 2012 assessment increase was over 600%. The appellant does not dispute that the entire subject parcel consists of 5.02-acres, but he contends that only about .15 of an acre is "consistently and safely available." In an attached aerial photograph, 2.5 acres of the subject property is depicted as being "past rivers edge" and underwater. As such, the appellant contends this portion of the parcel is "non-buildable" but for greater expense and caution as shown by the subject cabin in order to build. The appellant further reported no grass or flowers will grow in the area as it floods so much and the plantings are simply drowned out.

In addition, the appellant submitted four color photographs. Two photographs depict the subject cabin surrounded by water in January 2005. One depicts water surrounding large trees which is dated January 2007 and another depicts branch debris with a date of April 2007. The fourth photograph depicts the cabin surrounded by water and is dated 2009.

As part of the brief, the appellant further opined that there will be a limited pool of buyers for the subject given the annual extensive cleanup after the waters recede. The appellants further contended that assessing officials reported all parcels were similarly assessed at \$1,000 per acre whether improved or vacant.

In support of the land inequity argument, the appellant completed Section V of the Residential Appeal petition with information on four equity comparables located within three miles of the subject property. The comparable parcels range in size from 39.55 to 90.74-acres of land area and have land assessments ranging from \$114.33 to \$134.97 per acre of land area.

Based on this evidence and with citation to the 2011 assessment of the subject parcel, the appellant requested a land assessment of \$688 or \$137.05 per acre of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

\$26,751. The subject parcel has a land assessment of \$5,060 or \$1,008 per acre of land area.

The board of review submitted a memorandum asserting that the subject land was revalued in 2012 "to bring it to the same level of assessment as comparable residential parcels in the county." In further support of its contention of the correct assessment of the subject parcel, the board of review submitted information on 23 equity comparables described as being located along the Illinois River, being outside city assessment districts, being similar size to the subject and assessed as improved residential parcels. Comparables #1 through #5 were assessed in 2012 at \$1,008 per acre like the subject and range in size from 1.5 to 6-acres of land area. Comparables #6 through #23 are located in a small subdivision outside of corporate limits in Lacon Township. These comparables range in size from 1 to 4.42-acres of land area and have higher land assessments ranging from \$1,552 to \$1,894 per acre of land area.

The board of review did not address in any manner the comparables presented by the appellants for this appeal.

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

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 27 equity land comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables as each parcels is significantly larger than the subject property and therefore deemed to be dissimilar.

The Illinois Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] (Apex Motor Fuel, 20 Ill.2d at 401).

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21. There is no indication in this record that the subject parcel of 5.02-acres would sell on a per-acre-basis for a similar fair cash value as parcels that range in size from 39.55 to 90.74-acres of land area.

Therefore, on this record, the Property Tax Appeal Board finds the best evidence of assessment equity to be the board of review comparables which were more similar in size to the subject parcel ranging from 1 to 4.42-acres of land area. These comparables had land assessments that ranged from \$1,008 to \$1,894 per acre of land area. The subject's land assessment of \$1,008 per acre falls within the range established by the best comparables in this record and is particularly well-supported by board of review comparables #1 through #5. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was

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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.

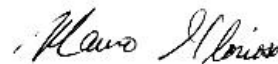
Chairman



Member



Member



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: August 21, 2015



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.