



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

APPELLANT: Daniel Narzinski
DOCKET NO.: 13-03611.001-R-1
PARCEL NO.: 04-09-465-004-000

The parties of record before the Property Tax Appeal Board are Daniel Narzinski, the appellant; and the Monroe 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 **Monroe** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 32,730
IMPR.: \$ 93,020
TOTAL: \$ 125,750

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Monroe 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 a 44,604 square foot site that is improved with a single family dwelling. Approximately 24,750 square feet of land area is located in a floodplain. The subject property is located in Columbia, Monroe County, Illinois.

The appellant argued the subject's land was inequitably assessed.¹ The appellant did not challenge the subject's improvement assessment. In support of the inequity claim, the appellant submitted an analysis of three comparables located in close proximity to the subject. The land comparables range in size from 21,845 to 30,574 square feet of land area and have land assessments ranging from \$19,460 to \$23,990 or from \$.79 to \$.89 per square foot of land area.

The appellant argued the subject property has 24,750 square feet of land area located in a floodplain. The appellant submitted a photograph depicting standing water on the back portion of the subject lot. The appellant opined land in the floodplain has a negative effect on market value and county assessment officials failed to consider the negative impact. The appellant contends that since 55.5% of the subject lot is in a floodplain and un-useable for construction, it has no value. The appellant calculated the subject property has a land assessment of \$32,730 or \$1.65 per square foot of land area based upon 19,854 square feet of "useable" land area.

Based on this evidence, the appellant requested a reduction in the subject's land assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$125,750. The subject property has a land assessment of \$32,730 or \$.73 per square foot of land area.

The board of review argued the appellant believes a portion of the subject's land assessment that is in a floodplain has no value and should not be taxed. The board of review submitted the same three land comparables that were submitted by the appellant to demonstrate the subject property was equitably assessed. The comparables have an average land assessment of \$.83 per square foot of land area whereas the subject has a lower land assessment of \$.73 per square foot of land area.

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

Under rebuttal, the appellant argued the subject lot has an identifiable element (flooding) which detracts from normal land

¹ The appellant's appeal petition also indicated comparable sale was another basis of this appeal. However, the appellant did not submit any comparable sales for the Board's consideration.

value. The appellant reiterated Monroe County Assessment Officials did not consider the flooding element in determining the subject's land assessment. In addition, the appellant argued county assessment officials value one square foot of flood land the same as one square foot of non-flood land. To prove inconsistency in the assessment process, the appellant submitted three new comparable properties located in close proximity to the subject. All three comparables are owned by Palmer Development Inc. One comparable is classified as residential land and two comparables are classified as farmland. They contain from 54,325 to 91,476 square feet of land area and have land assessments ranging from \$10 to \$236 or from \$.00018 to \$.0027 per square foot of land area.

Conclusion of Law

As initial matter, the Board finds it will not consider the three new assessment comparables submitted by the appellant in rebuttal. Notwithstanding the fact that comparable #1 receives a preferential land assessment as provided be section 10-30 of the Property Tax Code (35 ILCS 200/10-30) and comparables #2 and #3 are classified and assessment as farmland (35 ILCS 200/-160 and 35 ILCS 10-110 *et al*), the Board finds it cannot consider this new evidence. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

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 guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

The taxpayer 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). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's land assessment is warranted.

The parties submitted land assessment information for the same three land comparables. These properties had land assessments ranging from \$19,460 to \$23,990 or from \$.79 to \$.89 per square foot of land area. The subject property had a land assessment of \$32,730 or \$.73 per square foot of land area. The Board finds the subject's land assessment is lower than the land comparables contained in this record on a per square foot basis.

The appellant further argued the subject's land value is diminished due to the amount of "un-useable" land. The record shows approximately 50% of the subject's land is located in a floodplain and has a propensity to flood. The Board gave this argument little weight. The Board finds the appellant presented no objective market data, such as comparable sales that have a propensity to flood or assessments of similarly situated and classified land, to support this opinion. Therefore, no reduction in the subject's land assessment is 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 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 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. 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.

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.

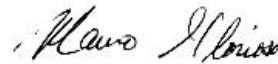
Chairman



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: September 18, 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.