



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

APPELLANT: Mary Ann White  
DOCKET NO.: 13-04209.001-R-1  
PARCEL NO.: 11-076-003-00

The parties of record before the Property Tax Appeal Board are Mary Ann White, the appellant, and the Cass 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 **Cass** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$9,055  
**IMPR.:** \$25,560  
**TOTAL:** \$34,615

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Cass 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 of 59,136 square feet of land area is improved with a dwelling. The property is located in Virginia, Virginia Township, Cass County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's land assessment. No dispute was

raised concerning the subject's improvement assessment. In support of the land inequity argument the appellant submitted information on four comparables located in Virginia. The comparable parcels range in size from 43,560 to 84,602 square feet of land area and have land assessments ranging from \$.00036 to \$0.13 per square foot of land area.

Based on this evidence, the appellant requested a land assessment of \$5,914 or \$0.10 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,615. The subject property has land assessment of \$9,055 or \$0.15 per square foot of land area.

In rebuttal, the board of review submitted a memorandum asserting that appellant's comparable #1 was a farmland parcel not located within the city limits. Appellant's comparable #2 was erroneously changed in 2013 and corrections have been made for tax year 2014. Furthermore, appellant's comparables #2, #3 and #4 were each next to a large cropped field at the edge of the city limits making them dissimilar to the subject parcel.

In support of its contention of the correct assessment the board of review submitted a memorandum outlining the land revaluations within the city limits implemented for 2013. In further support, the board of review submitted a grid analysis with information on four equity comparables located in the city limits. The comparable parcels range in size from 7,200 to 27,600 square feet of land area. Comparables #1 and #2 were described as "unimproved residential" like the subject; comparable #3 was "unimproved commercial"; and comparable #4 was "now improved commercial." The parcels have land assessments ranging from \$1,080 to \$10,500 or from \$0.15 to \$0.25 per square foot of land area.

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

In written rebuttal, the appellant disputed the land reassessments outlined by the board of review. According to the appellant, the land assessment methodology has no adjustment factor for location. Appellant opined that there was a lack of diligence in the reassessment process of land values and a failure to analyze flooding issues and like impacts on the parcels.

**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 land assessment is not warranted.

The parties presented eight equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given no weight to appellant's comparable #1 which was reportedly farmland and is assessed in a different manner based farmland productivity indices. The Board has also given reduced weight to appellant's comparables #2, #3 and #4, each of which reportedly is next to a cropped field at the edge of the city limits. There was no indication in the record that the subject property is in a similar location.

The Property Tax Appeal Board has given reduced weight to board of review comparables #3 and #4 as these are commercial parcels which differ from the subject residential parcel.

The Board finds the best evidence of land assessment equity to be board of review comparables #1 and #2. These comparable parcels of 7,200 and 9,600 square feet of land area had land assessments of \$4,000 and \$5,000 or \$0.15 per square foot of land area. The subject's land assessment of \$0.15 per square foot of land area is identical to the best residential land comparables in this record.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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.

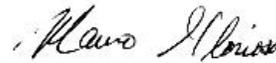
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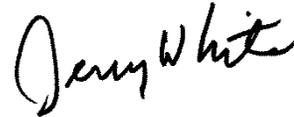
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DISSENTING: \_\_\_\_\_

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



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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.