



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

APPELLANT: Terry Hansen
DOCKET NO.: 13-05119.001-C-1 through 13-05119.002-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Terry Hansen, the appellant, and the Jersey County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the Jersey County Board of Review is warranted.¹ The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
13-05119.001-C-1	04-139-001-05	0	0	\$0
13-05119.002-C-1	04-019-001-00	6,990	0	\$6,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge the assessments 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.

ANALYSIS

The subject parcels consist of portions of the Wolves' Crossing Golf Course, an eighteen-hole golf course, located in Jerseyville, Jersey Township, Jersey County. The parcels in this appeal were two of the four parcels that were the subject matters of an appeal before the Property Tax Appeal Board for the prior year under Docket No. 12-04382.001-C-1 and 12-04382.004-C-1. In that 2012 tax year appeal, the Property Tax Appeal Board reached a decision based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

As established in the 2012 tax year appeal and resulting hearing, Parcel Number (PIN) 04-139-001-05 (hereinafter -05) is designated as being for the clubhouse and maintenance sheds located

¹ The assessed value for PIN 04-139-001-05 reflects an open space assessment. The assessed value for parcel number 04-019-001-00 reflects a farmland assessment.

on the golf course. The clubhouse is composed of a one-story building with 3,312 square feet of above grade building area. The building was constructed in 1993. The clubhouse has a full basement with an integral garage. The property record card provided by the board of review disclosed the two maintenance sheds have 4,860 square feet and 3,645 square feet of building area, respectively.

Also at the 2012 tax year appeal hearing, it was determined that PIN 04-019-001-00 (hereinafter -00) is an undeveloped tract of land that is part of the Wolves' Crossing Estates Subdivision. The tract has 25.27 acres.

Neither party requested a hearing on this 2013 tax year appeal. For this 2013 appeal, the appellant's appeal is based upon a contention of law. As in the 2012 appeal and based upon the assessed value claims made in the petition, the appellant was requesting an open space assessment pursuant to section 10-155 of the Property Tax Code (35 ILCS 200/10-155) for parcel -005. The appellant made no specific argument concerning PIN -00 in the 2013 appeal, but has requested a land-only assessment identical to the land-only assessment determined in the 2012 appeal before the Property Tax Appeal Board.

The Jersey County Board of Review submitted its "Board of Review – Notes on Appeal" for each of the parcels on appeal in tax year 2013. The filing by the board of review disclosed that PIN -05 had a total assessment of \$53,210 consisting solely of an improvement assessment. As its responsive evidence concerning PIN -05, the board of review proposed a reduction in the improvement assessment to \$15,965. It was the contention of the board of review as contained in a memorandum that "the entire clubhouse does not contribute to the maintenance and running of the golf course." Based on the appellant's previous testimony, the board of review contends that 45% of the clubhouse is used to run the golf course; the board of review further opined that the game room, the back dining/party room and a majority of the kitchen are not needed to run or maintain the golf course which consists of 30% of the clubhouse building. As a consequence of this analysis, the board of review proposed a reduction in the improvement assessment. The Property Tax Appeal Board informed the appellant of this proposed reduction and the appellant rejected the proposal.

The board of review also submitted its "Board of Review – Notes on Appeal" for PIN -00 with a total assessment of \$11,295 consisting of a land assessment of \$6990 and an improvement assessment of \$4,305. As its evidence concerning PIN -00, the board of review proposed as reduction to zero for the improvement assessment and reported that "the land is figured by productivity index." As part of the 2012 tax year appeal, the evidence with respect to PIN -00 established the parcel was entitled to a farmland assessment "as some of this tract is farmed and the home was no longer on this parcel." In the prior year's appeal, the appellant did not disagree with or contest the proposed revised assessment as to PIN -00. As to this 2013 tax year appeal, the Property Tax Appeal Board informed the appellant of the proposed assessment reduction to reflect the applicable productivity index and the appellant rejected the proposal.

The Property Tax Appeal Board finds from its analysis of the record that the evidence in this 2013 tax year appeal is substantially no different from that of the prior 2012 tax year appeal that

was decided in Docket No. 12-04382.001-C-1 and 12-04382.004-C-1. Since no new evidence was presented to warrant a change from the previous year's decision as to PIN -05, the Board finds that the assessment as established in the prior year's appeal is appropriate. Likewise, since no new evidence as to land use was presented to warrant a change from the previous year's decision as to PIN -00, the Board finds the farmland assessment proposed by the board of review is appropriate so as to reflect the appropriate productivity indices. (See 35 ILCS 200/10-115).

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.

Chairman



Member

Member



Member

Member

DISSENTING: _____

CERTIFICATION

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: November 19, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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