



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

APPELLANT: Ranger Holdings 142, LLC
DOCKET NO.: 14-00148.001-C-1
PARCEL NO.: 04-03-300-016

The parties of record before the Property Tax Appeal Board are Ranger Holdings 142, LLC, the appellant(s), by attorney James E. Tuneberg, of Guyer & Enichen in Rockford; and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$35,667
IMPR.: \$0
TOTAL: \$35,667

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 vacant parcel of land zoned "CT" or commercial that contains approximately 53,562 square feet of land area or 1.23-acres.¹ The property is located in Roscoe Township, Winnebago County.

The appellant contends both assessment inequity and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted limited information in a chart on five

¹ In Section III of the Commercial Appeal that was completed by the appellant along with a brief, both reported a lot size of 74,175 square feet of land area. However, in the respective grid analyses, the appellant reported the subject parcel contains 53,562 square feet of land area. The board of review failed to provide a copy of the subject's property record card with its Notes on Appeal as required by procedural rules before the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)) However, the board of review's submission included a statement that the subject was a 1.23-acre vacant parcel which is similar to the appellant's report of a land area of 53,562 square feet. The Board has accepted the lot size agreed to by the parties.

comparable sales and a chart with limited information on nine equity comparables. In a brief, counsel for the appellant reported the subject property was inspected on September 28, 2014 by Peter Wolfley and the descriptive data for the subject and comparables were obtained from the public record. In the brief, the appellant described the subject as an out lot that has never sold. The parcel fronts on Willowbrook Road, which is "lightly traveled" and is located behind a convenience market and gas station with little or no visibility from four-lane Gardner Street, which is heavily traveled. The appellant included aerial photographs depicting the subject parcel and the streets that are referenced in the brief.

As to the sales data, the five comparable parcels are zoned CC, R-1 or CG and range in size from 38,475 to 849,400 square feet of land area. The appellant reported sale #1 was located about a mile south of the subject and sale #2 was located "at the edge of a commercial strip." The parcels sold between May 2012 and May 2014 for prices ranging from \$50,000 to \$540,050 or from \$0.47 to \$2.68 per square foot of land area.

As to the equity data, the appellant reported these commercial comparables are located "within a few hundred yards of the subject lot." The nine comparables are zoned CT or CG and described as a truck stop, parking lot, detention, warehouse, motel, RV dealership and a vacant lot (comparable #9). An aerial photograph depicts each comparable, except #9, as being improved with structure(s) and the appellant did not provide any data concerning the improvement assessments of these parcels or indicate if the data provided was merely the land assessment information. The comparable parcels range in size from 83,565 to 938,253 square feet of land area and have a reported "land fair market value" ranging from \$14,157 to \$2,024,319 or from \$0.14 to \$3.75 per square foot of land area.

Based on this evidence, the appellant requested a total land assessment of \$35,667 or \$0.67 per square foot of land area which would reflect a market value of approximately \$107,000 or \$2.00 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 \$89,270 which reflects a land assessment of \$1.67 per square foot of land area. The subject's assessment reflects a market value of \$267,837 or \$5.00 per square foot of land area, when using the 2014 three year average median level of assessment for Winnebago County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review cited to the "township assessor's evidence" which consisted of an e-mail statement by the assessor to the board of review. As to this appeal, the assessor stated in pertinent part:

Directly to the North [of the subject parcel] is a Road Ranger Gas Station. Directly to the South is where the new Iron Works is going to be. As you can see the land is quite a prime area right now and is assessed for only 321,078.² Mr. Tuneberg has submitted "equity" comparables. None of which are comparable.

² The Final Decision of the Winnebago County Board of Review issued on December 12, 2014 reduced the subject parcel's assessment from \$107,026 to \$89,270. The estimated market value cited by the assessor in the e-mail was not the estimated market value after board of review action.

None have access. All are larger. He has included a parcel that is in the preferential developer land assessment.

She also asserted that counsel "has referred to sales data that I do not see attached." The assessor did not identify which parcel had a preferential assessment nor describe in any manner the lack of access that she referenced to the comparable parcels. Additionally, there was no submission of equity comparables or comparable sales to support the subject's assessment.

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

In written rebuttal, counsel noted that there was no evidence presented by the board of review.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant submitted limited data on five comparable sales numbered 1 through 3, 5 and 6 to support a reduction in the subject's assessment. The Board finds that little weight can be given to either of the two most recent sales #1 and #2 which occurred in 2013 and 2014 as these parcels are 6.5 and nearly 16 times larger than the subject parcel; one of these comparable is also zoned R-1, which differs from the subject commercially zoned parcel.

The Board finds the best evidence of market value to be appellant's comparable sales #3, #5 and 6 despite that these sales occurred in 2012, dates remote in time to the valuation date at issue. These comparable parcels have varying degrees of similarity to the subject, but are commercially zoned and range in size from 38,475 to 75,170 square feet of land area. The parcels sold between May and November 2012 for prices ranging from \$0.67 to \$2.68 per square foot of land area. The subject's assessment reflects a market value of \$5.00 per square foot of land area, which is above the range established by the best and only comparable sales in this record. Based on this very limited evidence the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request for an assessment reflecting a market value of \$2.00 per square foot of land area.

The taxpayer also contends assessment inequity as a 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). After an analysis of the assessment data

and considering the reduction in assessment for overvaluation, the Board finds that the subject property is equitably assessed and no further reduction in the subject's assessment 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: _____

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:

August 19, 2016



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.