



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

APPELLANT: River Key Construction, Inc.
DOCKET NO.: 14-02907.001 -R-1
PARCEL NO.: 07-24-456-007

The parties of record before the Property Tax Appeal Board are River Key Construction, Inc., the appellant, by attorney Robert A. Calgario, of Conde, Killoren, Bueschel & Calgario 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 **No Change** 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: \$17,124
IMPR.: \$0
TOTAL: \$17,124

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 8.68 acres or 377,929 square feet of vacant land located in Owen Township, Winnebago County. The subject parcel is property remaining after development of the River Keys Subdivision Plats 1, 2 and 3 recorded in 2001, 2004 and 2007. The parent parcel consisted of 94.71 acres.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted four comparables consisting of vacant properties remaining after subdivision development located within 3.2 miles of the subject property. The comparables ranged in size from 240,635 to 2,698,803 square feet of land area and were reported to have land assessments ranging from \$242 to \$27,899. The appellant argues Section 10-30 of the Property Tax Code (35 ILCS 200/10-30) requires the subject receive preferential assessment in uniformity with the comparables submitted. The appellant also submitted photographs of the subject parcel

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject parcel of \$17,124. The board of review submitted a letter from the Owen Township Assessor, Trent Ferguson. The letter depicts the subject property is classified as vacant rural property, not platted, is part of a plat or has otherwise been improved and does not qualify for the "Developer's Preferential Assessment." In addition, the letter depicts the four comparables submitted by the appellant were never platted, consist of farmland and are assessed according to their use. Based on this 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 assessments of the subject parcels is not warranted.

Section 10-30(b) of the Code states in relevant part:

- (a) ... the platting and subdivision of property into separate lots and the development of the subdivided property with streets, sidewalks, curbs, gutters, sewer, water and utility lines shall not increase the assessed valuation of all or any part of the property if: ... (4) At the time of platting the property is vacant or used as a farm as defined in Section 1-60.
- (b) Except as provided in subsection (c) of this Section, the assessed valuation of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to its platting.

(35 ILCS 200/10-30(b))

The appellant argues that based on similarly situated parcels with similar characteristics, the subject parcel is inequitably assessed. The appellant basis this argument on what appears to be remaining land after development of a subdivision. The Board finds the comparable parcels are farmland that have been farmed and according to the board of review continue to be farmed. This argument was unrefuted by the appellant. Also unrefuted was the argument that the subject parcel is not platted, is part of a plat or has otherwise been improved and does not qualify for the "Developer's Preferential Assessment." The Board finds nothing in this record indicates the subject property was farmed immediately prior to platting, was platted or otherwise qualifies for

the “Developer’s Relief Assessment” in accordance with Section 10-30 of the Code. Further, the Board finds the use of farmland property is insufficient to show the subject vacant non-farmland property is inequitably assessed. The photographs submitted by the appellant depict properties that appear to have been farmed, unlike the subject.

Although the appellant provided photographs of the subject property purportedly taken in 2014 depicting round bales, the appellant failed to provide sufficient evidence to establish the subject property was entitled to a farmland assessment in accordance with the Property Tax Code.

Based on this analysis, the Board finds the appellant has not shown by clear and convincing evidence the subject is inequitably assessed or as a matter of law improperly assessed pursuant to Section 10-30 of the Code (35 ILCS 200/10-30(b)). Therefore, 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. 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: July 17, 2018



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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