



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

APPELLANT: John MacNeil
DOCKET NO.: 15-00115.001-R-1 through 15-00115.002-R-1
PARCEL NO.: See Below

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

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-00115.001-R-1	08-15-200-022	4,176	0	\$4,176
15-00115.002-R-1	08-15-200-015	11,833	0	\$11,833

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Woodford County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 two adjoining vacant undeveloped parcels which total 13.53 acres of land area. Parcel 08-15-200-022 contains 3.53 acres and parcel 08-15-200-015 contains 10.00 acres. The properties are located in rural Worth Township, Woodford County.

The appellant appeared before the Property Tax Appeal Board, contending the subject's land is inequitably assessed. The appellant's described the subject property as an irregular-shaped parcel with 50 feet of frontage along the east side of Skokie Highway. The parcel also has frontage along the west side of the Northwestern Railroad. The only access to the subject is from the North and South via Skokie Highway. In support of this argument the appellant provided an assessment grid analysis on four suggested land comparables located within 1-mile from the subject property. The appellant testified that his comparables have similar characteristics to the subject such as: woods, brush, ravines, creeks and small clearings. The comparables contain from 1.86 to 17.03 acres and have land assessments that range from \$258 to \$8,744 or from

\$138.71 to \$594.43 per acre of land area. Based on the evidence, the appellant requested that the assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$16,009. Parcel 08-15-200-022 contains 3.53 acres with an assessment of \$4,176 or \$1,183.00 per acre of land area and parcel 08-15-200-015 contains 10.00 acres with an assessment of \$11,833 or \$1,183.30 per area of land area. The subject property has total land assessment of \$16,009 or \$1,183.22 per acre of land area.

Appearing on behalf of the board of review was Supervisor of Assessments, Mary Bell, Clerk to the Board of Review and Board of Review Chairman, Bolden Malcom.

In support of its contention of the correct assessments the board of review submitted a map and information on five equity comparables located adjacent to the subject property. The comparables contain from 2.61 to 10.00 acres and have land assessments that range from \$1,566 to \$13,399 or from \$600 to \$3,753.22 per acre of land area. The board of review requested that the assessments be confirmed.

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 assessment is not warranted.

The Board finds the best evidence of assessment equity to be the comparables submitted by both parties. These comparables are most similar to the subject in location and land size. These comparables had improvement assessments that ranged from \$258 to \$13,399 or from \$138.71 to \$3,753.22 per acre of land area. The subject's total land assessment of \$16,009 or \$1,183.22 per acre of land area falls within the range established by the best comparables in this record on a per acre basis. 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. 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: May 26, 2020



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

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COUNTY

Woodford County Board of Review
Woodford County Courthouse
115 N Main Street
Eureka, IL 61530