



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

APPELLANT: Lennard Lund
DOCKET NO.: 15-00159.001-R-1
PARCEL NO.: 03-27-277-018

The parties of record before the Property Tax Appeal Board are Lennard Lund, the appellant, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$39,413
IMPR.: \$33,626
TOTAL: \$73,039

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Boone 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 is improved with a single-family dwelling that was built in 2006. The subject land is a combined two lot parcel that contains .74 of an acre or 32,234 square feet of land area on Candlewick Lake Front. The property is located in Poplar Grove, Caledonia Township, Boone County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity concerning the land assessment only as the basis of the appeal.¹ In support of this argument the appellant submitted information on nine equity comparables. Each comparable improved parcel is described as "on lake" and in the subject's subdivision. The parcels range in size from 21,242

¹ Initially the appellant challenged both the land and improvement assessments by a filing postmarked on January 11, 2016 which included four comparable properties. On July 8, 2016, before the Property Tax Appeal Board notified the Boone County Board of Review of the appeal, the appellant changed the assessment request to only challenge the land assessment and submitted nine comparable properties.

to 55,201 square feet of land area. Six of the parcels have land assessments of \$25,500; one parcel of a reported 27,215 square feet of land area has a land assessment of \$39,413;² one parcel of 45,378 square feet has a land assessment of \$51,000; and one parcel of 55,201 square feet has a land assessment of \$76,500. As set forth in the Section V grid analysis, the appellant reported these nine land assessments range from \$.65 to \$1.45 per square foot of land area. The subject property of 32,234 square feet has a land assessment of \$51,000 or \$1.58 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment for the subject parcel to \$21,274 or \$.66 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 \$99,935; the subject's assessment consists of a land assessment of \$51,000 and an improvement assessment of \$48,935. As part of its submission, the board of review proposed reductions in both the land and improvement assessments of the subject property as follows:

Land: \$43,490	Improvement: \$33,626	Total: \$77,116
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This proposed assessment reduction was forwarded to the appellant by the Property Tax Appeal Board. The appellant responded and rejected the offer. Therefore, this hearing ensued on the merits of the appellant's appeal.

At hearing, the board of review was represented by the interim Supervisor of Assessments, Deborah Wells, Judy Schabacker as Chairman of the board of review and member of the board of review, David Worrell.

The Chairman took the lead in presenting the board of review's evidence. When asked by the Administrative Law Judge (ALJ) how land is assessed in the subject's subdivision, the Chairman noted the township assessor was not present at the hearing. Schabacker said she believed the land is assessed by site value. When asked by the ALJ how that method was applied, for instance, by having size ranges applied, the board of review was unable to explain the methodology and/or its application.

For its documentary evidence, the board of review purported to have reiterated six of the appellant's comparables, although only comparable #1 was presented as appellant's comparable #3.³ The six comparables set forth by the board of review are all lake front parcels located in the subject's subdivision. The comparable parcels range in size from .3 to .65 of an acre or from 13,068 to 28,314 square feet of land area. The parcels have land assessments of either \$25,500 or \$39,413 which reflect a per-square-foot land assessment range of \$1.13 to \$1.95.

At hearing, the board of review maintained that its proposed assessment reduction for the subject property should be issued as the decision of the Property Tax Appeal Board.

² This parcel was reported by the board of review to contain 28,314 square feet of land area.

³ Comparing the appellant's initial January 11, 2016 filing of four comparable properties, the board of review's grid analysis correctly repeats those comparables as #1 through #4.

In rebuttal at the hearing and in a rebuttal filing postmarked on September 6, 2016, the appellant asserted the assessing officials indicated land on the lake in the subject's subdivision is assessed by "site value." Furthermore, the assessing official reportedly indicated a site is determined by the legal description set forth on the property record card.⁴

In his rebuttal filing, the appellant contended that lake front lots in the subject's subdivision consist of some "single lots" and some re-plated lots, some of which are ½ lots, some of which are 2 lots and at least one is 3 lots. From his examination of the records, the appellant contended that single lots have a land assessment for tax year 2015 of \$25,500. He further asserted that most of the 2 lot re-plats have land assessments of \$51,000 (i.e., twice a single lot). The subject's property record card depicts the land as "replat of Lots 4 & 5" in part, which would support the appellant's interpretation that a 2 lot re-plat has a land assessment of \$51,000.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal concerning only the land assessment. 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 met this burden of proof and a reduction in the subject's assessment is warranted based upon (a) the land assessment evidence and (b) based upon the request of the Boone County Board of Review to reduce the 2015 improvement assessment of the subject property.

As to the appellant's land inequity argument, the Property Tax Appeal Board finds that the Boone County Board of Review failed at hearing or in its documentary submission to articulate the land assessment methodology utilized in the subject's subdivision. Both the board of review and the appellant referred to application of a "site value" method. The appellant's evidence depicts four different site/land assessments: \$25,500; \$39,413; \$51,000 and \$76,500. The board of review's submission only depicts two distinct land assessments of \$25,500 and \$39,413. For its proposed assessment reduction for the subject property, the Boone County Board of Review contended the subject's land assessment should be \$43,490 which is not the land assessment of any other parcel presented in the record.⁵

Since the assessing officials have more than one site value assigned to land in the subject's subdivision, the Property Tax Appeal Board must presume on this record that there is some type

⁴ As an example, comparable #3 in the board of review reiteration of properties (parcel 03-22-302-035) is partly described as "replat of Lots 20, 21 & 22 Candlewick Lake Unit 6 Lot T SW 107,92 NW 26." This property consists of 22,651 square feet of land area with a land assessment of \$25,500 or \$1.13 per square foot of land area.

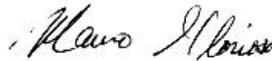
⁵ The Property Tax Appeal Board recognizes its prior year decision in Docket No. 14-00248.001-R-1 concerning the subject property was based upon the written record and was primarily based upon comparable lot sales. The land assessment was determined to be \$43,490 in that decision. The Board also recognizes that tax year 2015 is the start of a new general assessment cycle in Boone County. 35 ILCS 200/9-215)

of striation based upon site sizes on the lake front, whether by actual square footage or by number of "lots" regardless of size. On this limited record for tax year 2015, the Property Tax Appeal Board has considered the subject's site size of 32,234 square feet of land area and finds that it falls between appellant's comparable #3 with 28,314 square feet of land area as reported in the board of review's grid analysis and the appellant's comparable #9 with 45,378 square feet.⁶ Appellant's comparable #3 has a land assessment of \$39,413 and appellant's comparable #9 has a land assessment of \$51,000. The Board further finds the subject parcel is much closer in size to appellant's comparable #3 and thus, the subject's land assessment should be reduced further than to \$43,490 which was proposed by the Boone County Board of Review.

Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified. Additionally, the Board accepts the proposed improvement assessment reduction made by the Boone County Board of Review.

⁶ Inexplicably, appellant's comparable #2 has a reported lot size of 39,471 square feet with the land assessment of \$25,500.

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 20, 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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