



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

APPELLANT: Fred Doyle
DOCKET NO.: 15-03692.001-R-1 through 15-03692.008-R-1
PARCEL NO.: See Below

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

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
15-03692.001-R-1	09-021-002-07	5,830	0	\$5,830
15-03692.002-R-1	09-021-002-06	5,830	0	\$5,830
15-03692.003-R-1	09-021-002-08	5,830	0	\$5,830
15-03692.004-R-1	09-021-002-09	5,830	0	\$5,830
15-03692.005-R-1	09-021-002-11	5,830	0	\$5,830
15-03692.006-R-1	09-021-002-12	5,830	0	\$5,830
15-03692.007-R-1	09-021-002-13	5,830	0	\$5,830
15-03692.008-R-1	09-021-002-14	5,830	0	\$5,830

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Warren 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 eight vacant parcels located in Monmouth Township, Warren County.

The appellant contends overvaluation as the basis of the appeal. In his submission the appellant described parcel numbers (PINs) 09-021-002-07 and 09-021-002-06 as each having approximately 1 acre of land area. The appellant described the remaining PINs has each having approximately ½ acre of land area. The appellant further indicated that none of the lots had

water, sewer or natural gas. In support of the over valuation argument the appellant provided information on three comparable sales located from approximately 1½ miles to 2 miles from the subject parcels. The comparables were described as ranging in size from 1/3 of an acre to 1.59 acres. The appellant indicated these properties sold from April 2012 to January 2014 for prices ranging from \$8,000 to \$12,000. Based on this evidence the appellant requested that the land assessment for each PIN under appeal be reduced to \$3,813.

The board of review submitted its "Board of Review Notes on Appeal" disclosing that each PIN under appeal had a land assessment \$5,830. The assessment for each parcel reflects a market value of \$17,497 when using the 2015 three-year average median level of assessment for Warren County of 33.32% as determined by the Illinois Department of Revenue.

In rebuttal the board of review stated that appellant's comparable sale #1 is located within the city limits of Monmouth with water, sewer, streets and curbs available. This property is located approximately 1½ miles from the subject property. The board of review indicated appellants' comparable #2 is located two miles from the subject property in a subdivision that adjoins the City of Monmouth. The board of review asserted that appellant's comparable #3 is also located approximately 1½ miles from the subject property in a subdivision that adjoins the City of Monmouth but has no city services.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales of lots located in the same subdivision as the subject parcels that sold from June 2008 to September 2014 for prices ranging from \$17,500 to \$34,000. The board of review also provided information on four vacant lot listings for prices ranging from \$11,500 to \$65,000. Three of these lots are under appeal and were identified as Lot #7 with a listing price of \$65,000; Lot #11 with a listing price of \$45,000; and Lot #8 with a listing price of \$42,500. The board of review provided copies of plat maps identifying the parcels under appeal and their respective sales prices or listing prices where appropriate.

The board of review asserted that appellant's comparables are quite some distance from the subject property and contends lots that sold within the same subdivision indicate a more accurate market value. The board of review noted that the subject lots border a golf course and are in a quiet neighborhood. The board of review requested no change be made to the assessments.¹

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ On August 17, 2017, the appellant submitted a written narrative concerning the appeal, which was well beyond the rebuttal period that expired on December 4, 2016. (See 86 Ill.Admin.Code §1910.66) The Property Tax Appeal Board will not give any consideration to the appellant's August 17, 2017 narrative in determining the correct assessment of the subject property.

The Board finds the best evidence of market value to be the comparables sales and listings provided by the board of review. The board of review evidence included four sales from the subject's subdivision that sold from June 2008 to September 2014 for prices ranging from \$17,500 to \$34,000. The most recent sale occurred in September 2014 for a price of \$34,000. Additionally, three of the lots under appeal have listing prices ranging from \$42,500 to \$65,000. Each of the lots under appeal has an assessment of \$5,830, which reflects a market value of \$17,497, which is significantly below the most recent sale price of a lot in the subject's subdivision and significantly below the listing prices of parcels in the subject's subdivision. The Board finds this data demonstrates the subject PINs are not overvalued for assessment purposes. Less weight was given the appellant's comparables due to differences from subject parcels in location. Based on this evidence the Board finds a reduction in the assessments of the subject parcels 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(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: October 20, 2017



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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