



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

APPELLANT: Philip Meyer
DOCKET NO.: 15-06600.001-R-1
PARCEL NO.: 08-08-27-300-017

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

LAND: \$4,990
IMPR.: \$51,240
TOTAL: \$56,230

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Moultrie 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 parcel is improved with a one-story dwelling of frame exterior construction with 1,932 square feet of living area. The dwelling was constructed in 2012. Features of the home include a full unfinished basement, central air conditioning, an attached two-car garage and a pole barn. The property has a 2.5-acre site consisting of five adjacent ½-acre lots located in Sullivan, Sullivan Township, Moultrie County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's land assessment; no dispute was raised concerning the subject's improvement assessment.¹ As part of the appeal petition, the appellant included a letter/brief contending he was "disputing my property tax assessment" and noting that the subject dwelling was still incomplete. The comparison presented was with three one-story dwellings with crawl-space foundations which

¹ See Section 2c of the appeal petition setting forth the appellant's assessment requested; no change in the subject's improvement assessment was set forth in the Residential Appeal petition.

are complete and have detached garages. "All properties are not located along the pond that is located in the subdivision." "I have compared the assessed values of these properties to mine." In light of a lack of a request for a change in the subject's improvement assessment, only the data related to the land assessment of the subject and comparables will be examined on this record.

In support of this land inequity argument, the appellant submitted information on four equity comparables described as being in the same subdivision as the subject. The comparables were described as consisting of either 1 lot or 2 lots as reported by the appellant.² The comparables have land assessments of either \$830 for one lot or \$1,670 for two lots.

Based on this evidence, the appellant requested a land assessment of \$4,175 or approximately \$830 per lot.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$56,360. The subject property has a land assessment of \$5,120.

As to the subject parcel, the board of review noted that the parcel consists of five lots, two of which are corner lots along with three "regular" lots. Exhibit A consists of a copy of the property record card for the subject noting two of the five lots were corner lots. Corner lots have an assessment of \$1,250 whereas "regular" lots have an assessment of approximately \$830.³

Exhibit B consists of a parcel map identifying the lots presented by the appellant along with the "front page of the property record cards" to show the assessed value of these lots.

In support of its contention of the correct land assessment, the board of review submitted Exhibit C consisting of a parcel map depicting all of the corner lots in the subject's subdivision along with copies of property record cards depicting land assessment of \$1,250 for each corner parcel. In a memorandum, the board of review contended that all corner lots in the subdivision are assessed at \$1,250 and all other non-corner lots are assessed at \$830. The board of review concludes: The appellant has two corner lots that are assessed at \$1,250 [$1,250 \times 2 = 2,500$] and three non-corner lots that are assessed at \$830 [$830 \times 3 = 2,490$].

Based on the foregoing evidence and argument, the board of review contends that the subject's land has been equitably assessed and the assessment should be confirmed.

In written rebuttal, the appellant contended that the corner parcels in the subdivision presented by the board of review were not comparable to the subject corner lots. The board of review corner lots are located in the interior of the subdivision whereas the appellant's corner lots are "located by one of the two entrances to the subdivision."

In further support of his argument, the appellant reported that three corner lots located by the second entrance to the subdivision have been assessed at \$830 per lot.

² The appellant reported in the brief that his comparable #4 consisted of five lots, but the supporting documentation does not reflect this assertion.

³ Mathematically, three lots at \$830 plus two lots at \$1,250 would reflect a total assessment of \$4,990. However, the subject has a total land assessment of \$5,120.

Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the newly discovered corner lots submitted by the appellant in conjunction with his rebuttal argument.

Conclusion of Law

"Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180)

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

The Board finds the best evidence of the land assessment methodology was presented by the board of review. The data indicates that in the subject's subdivision, corner lots have been assessed at \$1,250 per lot and other "regular" lots have been assessed at \$830. While mathematically, the assessment data for individuals with two adjacent lots does not compute to \$830 times two which would be \$1,660, but rather is apparently \$1,670 as depicted by appellant's comparables #1 and #3, the Board finds the practice of assessing corner lots and regular lots has been shown.

The Board further finds that the assessment of the subject five adjacent lots consisting of two corner lots and three regular lots does not mathematically add up to \$5,120. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land assessment was incorrect and inequitable given the standard lot assessments assigned to corner lots and regular lots. As such, the Board finds that a reduction in the subject's land assessment is 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



Acting 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 21, 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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