



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

APPELLANT: Steven Lowman  
DOCKET NO.: 15-06661.001-R-1 through 15-06661.002-R-1  
PARCEL NO.: See Below

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

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
15-06661.001-R-1	11-29-418-006	2,125	0	\$2,125
15-06661.002-R-1	11-29-418-007	4,890	62,257	\$67,147

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the Hancock 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**

Parcel number (PIN) 11-29-418-006 is a vacant parcel with 23,611 of land area. PIN 11-29-418-007 is a 54,339 square foot site that is improved with a one-story single family dwelling with 1,840 square feet of living area. The dwelling was constructed in 1987. The dwelling has a partial basement, central air conditioning, one fireplace and an attached two-car garage with 560 square feet of building area. Both PINs are located in Hamilton, Montebello Township, Hancock County.

The appellant contends assessment inequity and overvaluation with respect to the land assessments for each of the PINs under appeal. In support of the assessment in equity argument the appellant provided two assessment comparables that have 106,029 and 174,791 square feet of land area, respectively. Both comparables were improved with one-story dwellings. These two comparables have land assessments of \$1,451 and \$2,791 or \$.014 and \$.016 per square foot of land area. PIN 11-29-418-006 has a land assessment of \$2,791 or \$.118 per square foot of land

area. PIN 11-29-418-007 has a land assessment of \$5,290 or \$.097 per square foot of land area. The appellant provided an aerial photograph and photographs of comparables #1 and #2 noting these are large level lots located next to hole #10 of the Deer Run Golf Course.

With respect to the overvaluation argument the appellant provided one sale of a vacant site that has 29,359 square feet of land area. This property sold in March 2016 for a price of \$8,000 or \$.27 per square feet of land area. The appellant provided a copy of a plat map and a copy of a photograph of the comparable depicting a level parcel with a new home under construction.

With respect to PIN 11-29-418-007, which is composed of two lots (Lot 7 & Lot 8), the appellant explained that the home is located on the front of Lot 7 due to the fact the back of the lot is very sandy and highly erodible. He also explained the Lot 8 is non-buildable or usable due to a 4-foot to 5-foot ditch than transects the lot. The appellant provided copies of numerous photographs depicting Lots 7 & 8.

With respect to PIN 11-29-418-006, the appellant explained the parcel is extremely rough and has uneven terrain with a waterway draining the subdivision, which runs from the back of the lot to the front of the lot. He also asserted that a neighbor has his septic tank overflow draining onto the lot. The appellant provided copies of photographs depicting the lot.

Based on this evidence the appellant requested the land assessment for PIN 11-29-418-006 be reduced to \$355 and the land assessment for PIN 11-29-418-007 be reduced to \$815.

The board of review submitted its "Board of Review Notes on Appeal" for each property disclosing PIN 11-29-418-006 has a total assessment of \$2,791 and PIN 11-29-418-007 has a total assessment of \$67,547 with a land assessment of \$5,290. The land assessment for PIN 11-29-418-006 reflects a market value of \$8,486 or \$.36 per square foot of land area and the land assessment for PIN 11-29-418-007 reflects a market value of \$16,084 or \$.30 per square foot of land area when using the 2015 three-year level of assessment of Hancock County of 32.89% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables and two comparable sales. As depicted on the aerial photograph provided by the board of review, the equity comparables are located directly adjacent to the west or east of the subject PINs. Each comparable is improved. The comparables range in size from 20,688 to 44,470 square feet of land area and have land assessments that range from \$4,500 to \$6,063 or from \$.136 to \$.270 per square foot of land area.

The two comparable sales have 12,000 and 29,185 square feet of land area, respectively. The comparables sold in October 2015 and April 2016 for prices of \$4,000 and \$8,000 or for approximately \$.33 and \$.27 per square foot of land area, respectively. The board of review indicated that its sale #2 was the same property as the appellant's comparable sale but had a different PIN due to the fact that when the property sold the property was split and the board of review was using the new PIN.

In rebuttal the board of review contends the appellant's equity comparables were not located within a reasonable distance from the subject property and further noted its comparables are lots

with very similar "issues" such as waterways and ditches, which don't exist on the appellant's comparables.

The appellant submitted rebuttal comments asserting that his two equity comparables adjoin the Pierce subdivision, the same subdivision in which board of review comparables #1 and #2 are located, except they are directly to the east of the Pierce Subdivision. The appellant also noted that the assessments for board of review comparable sales #1 and #2 reflect market values greater than their respective purchases prices.

### **Conclusion of Law**

The appellant contends in part the market values of the subject parcels are not accurately reflected in the land assessed valuations. 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 record supports a reduction to the land assessments for the subject properties.

The record contains two sales provided by the parties. The comparables have approximately 12,000 square feet of land area and 29,359 square feet of land area, respectively. The sales occurred in October 2015 and April 2016 for prices of \$4,000 and \$8,000 or for approximately \$.33 and \$.27 per square foot of land area, respectively. The common comparable sale provided by the parties was most similar to the subject parcels in size and sold for a price of \$.27 per square foot of land area. The land assessment for PIN 11-29-418-006 reflects a market value of \$8,486 or \$.36 per square foot of land area and the land assessment for PIN 11-29-418-007 reflects a market value of \$16,084 or \$.30 per square foot of land area. After considering these sales and the issues pertaining to the topography of the subject sites, the Board finds that a reduction in the assessments of each parcel to reflect a market value of \$.27 per square foot of land area is appropriate.

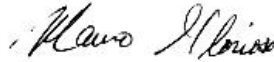
The appellant also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment 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 that after considering the reduction to the land assessments of the subject PINs based on overvaluation, an additional reduction for assessment equity is not justified.

The Board finds the best evidence of assessment equity to be board of review comparables as they were most similar to the subject PINs in location and size. These four comparables have land assessments ranging from \$.136 to \$.270 per square foot of land area. The subject PINs each have a land assessment of \$.09 per square foot of land area after considering the reduction to their land assessments based the market value finding, which is below the range of the best comparables in the record. Less weight was given to the appellant's equity comparables due to differences from the subject parcels in size. Based on this record the Board finds a further

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reduction to the land assessments for the subject PINs based on assessment inequity 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: December 19, 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

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

APPELLANT

Steven Lowman  
7 Deer Run Court  
Hamilton, IL 62341

COUNTY

Hancock County Board of Review  
Hancock County Courthouse  
Carthage, IL 62321