



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

APPELLANT: Donald Martin
DOCKET NO.: 16-00344.001-F-1
PARCEL NO.: 14-34-400-001

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

F/Land:	\$862
Homesite:	\$675
Residence:	\$833
Outbuildings:	\$833
TOTAL:	\$3,203

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Cumberland County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 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 improved buildings. Improvement #1 is a wood pole frame building of metal exterior construction containing 1,500 square feet of building area.¹ The building features a dirt floor, 12-foot eaves, two 12-foot by 12-foot sliding doors and a walk-in door. The building was constructed in approximately 1980. Improvement #2 is a one-story dwelling of wood frame construction with vinyl exterior containing 576 square feet living area.² The dwelling was constructed sometime prior to 1970 and features a concrete pier foundation. The property has a 19.75-acre site and is located in Crooked Creek Township, Cumberland County.

¹ The parties have agreed that the correct size of improvement #1 is 1,500 square feet of building area.

² The parties have agreed that the correct size of improvement #2 is 576 square feet of building area.

The appellant's appeal is based on both overvaluation and assessment equity. In support of the overvaluation argument the appellant submitted an appraisal estimating the subject property and an adjoining property had a market value of \$256,900 as of December 6, 2016.

The appellant's appraisal was completed using the sales comparison approach to value property in estimating a market value for the subject property and the adjoining property which total 91.59 acres. The appellant's appraisers selected four farmland sales that were located within Cumberland County. The comparables had land sizes ranging from 23 to 49.93 acres. The comparables had sale dates ranging from March to October 2016 and sold for prices ranging from \$57,500 to \$150,000 or from \$2,353 to \$3,681 per acre of land area. After making qualitative adjustments to the comparables, the appraisers opined that the subject and the adjoining property would have a unit price of \$2,750 per acre of land area or a total indicated land value of \$251,900. The appraisers opined that the outbuildings had a contributory value of \$5,000. Based on this sales analysis, the appraisers estimated that the subject's indicated land value and the outbuildings would have a value of \$256,900 as of December 6, 2016.

The appellant also contends assessment inequity as an alternative basis of the appeal. In support of this argument the appellant submitted limited information on two suggested equity comparables that were located within the same neighborhood code as the subject and "next to" the subject property. The comparables have land sizes of 80 or 10 acres. The comparables were being improved with one-story dwellings with aluminum exterior siding containing 1,527 or 1,036 square feet of living area. The dwellings were 96 years old or "old". One comparable has a 1,974 square foot garage and two pole sheds. The other comparable has a shed of unknown size. The comparables have land assessments of \$6,936 and \$9,539. The comparables have improvement assessments of \$6,613 and \$7,701 or \$4.34 and \$7.43 per square foot of living area. The appellant submitted no supportive evidence as to the breakdown of the assessments or where the assessment data originated.

The appellant submitted a brief stating that the subject is a working farm with farm buildings and is not a residential property as listed by the assessor's office. The appellant further argued that improvement #1 is used for storing a tractor and implements and improvement #2 is an uninhabitable shelter with no running water, electric, sewer or plumbing. The appellant argued that the assessor has this improvement listed incorrectly as being built with 6-foot logs and disclosed that it has a 2,500 square foot site encompassing it. The appellant's evidence also included "Reports of Commodities" filed with the Farm Service Agency (FSA) from 2011 to 2016 and photographs of the subject's land and buildings.

Based on this evidence the appellant requested that the subject's total assessment be reduced to \$2,526.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,341. The subject has a farmland assessment of \$821 and a land and improvement assessment totaling \$16,520, which reflects a market value of \$51,114, when using the 2016 three-year average median level of assessment for Cumberland County of 32.32% as determined by the Illinois Department of Revenue. The subject has 17.15 acres of farmland, which has an assessment of \$821. The subject has 2.60 acres or 113,256 square feet of non-farmland, which has an assessment of \$4,594 or \$.27 per square foot of non-farmland. The

subject has a non-farm improvement assessment of \$11,926. Improvement #1 has an improvement assessment of \$3,732 or \$2.49 per square foot of building area, when using 1,500 square feet of building area. Improvement #2 has an improvement assessment of \$8,194 or \$14.23 per square foot of living area, when using 576 square feet of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing the same two comparables submitted by the appellant. The board of review's grid displayed different data from that submitted by the appellant. However, the board of review submitted the property record cards (PRC's) for the comparables as support. The comparables were described as containing 1,524 or 952 square feet of living area. The comparables have total land assessments of \$4,898 and \$9,588. The comparables have improvement assessments of \$7,811 and \$7,966 or \$5.12 and \$8.36 per square foot of living area.

The board of review's evidence included a brief, in which the board of review conceded that the subject's improvement #1 should be assessed as a farm building and the subject's improvement #2 was listed incorrectly as a log building. In addition, the board of review submitted the PRC's for the subject property showing the corrected sizes for the subject's improvements, however the PRC's did not have corrected assessment calculations reflecting the revised sizes. The board of review also submitted the "Description Of Properties & Tracts" from the subject's 2008 auction. Of importance, is the description of improvement #2 as having a kitchen, living room and 2-bedrooms. Furthermore, the ad states, "This tract would make a good house site, hunting cabin, weekend get-a-way cabin, recreation area." Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The appellant contends in part that 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 met this burden of proof and a reduction in the subject's assessment is warranted on the grounds of overvaluation.

The appellant submitted an appraisal estimating the subject property and an adjoining property had a market value of \$256,900 as of December 6, 2016. However, the Board finds the land portion of the appraisal was regarding two parcels of land, which would be of little value in determining the separate values for the parcels. Furthermore, farmland is assessed by a preferential assessment based on the land's productivity and not market value as estimated by the appellant's appraisal. The Board also finds that improvement #2 is not being used solely for farm use as required by section 1-60 of the Property Tax Code (35 ILCS 200/1-60), and therefore should not receive a preferential farmland assessment. Market value should only apply to the 2,500 square feet of land area or approximately .057 acres surrounding improvement #2, as well as improvement #2 itself. In assigning a residential land and improvement value, the Board has analyzed the evidence submitted by the parties. The Board finds the best evidence was submitted by the board of review in calculating a land value of \$.27 per square foot of non-farmland for the subject, which would correspond to a residential land assessment of \$675, when

using 2,500 square feet of residential land. The Board finds the remainder of the subject's land should be returned to the farmland classification of "other farmland", which would increase the subject's farmland assessment to \$862.

As to the subject's improvements, the appellant's appraisers determined a contributory value for the outbuildings of \$5,000 for the buildings under appeal. The appraisers reported that improvement #1 is an older metal pole building and has minimal contributory value due to its present condition. The appraisers report that improvement #2 lacks water and electric service but does have a propane stove and a wood burning stove. The appraisers opined that improvement #2 has very minimal contributory value due to its functional obsolescence. Based on the appraisers' valuation, the Board finds each of the subject's improvements should have a market value of \$2,500 or an assessed value of \$833 each.

Based on this evidence, the Board finds a reduction in the subject's assessment is warranted based on the appellant's appraisal.

The taxpayer 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 based on the overvaluation reduction the subject received that a further reduction based on uniformity is not warranted.

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



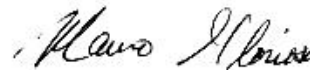
Member

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: April 21, 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

Donald Martin
503 Park Manor
Elmhurst, IL 60126

COUNTY

Cumberland County Board of Review
Cumberland County Office Building
140 Courthouse Square
Toledo, IL 62468