



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

APPELLANT: Allen Musenbrock  
DOCKET NO.: 16-02355.001-R-1  
PARCEL NO.: 11-10-11-301-035

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

**LAND:** \$7,600  
**IMPR.:** \$3,620  
**TOTAL:** \$11,220

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Clinton 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 a 4.22-acre parcel improved with two pole buildings that were constructed in 1986 or 1971 and contain 3,072 or 1,680 square feet of building area, respectively. Twenty percent of the parcel (2.03 acres) is located in a flood plain.<sup>1</sup> The subject property is located in New Baden, Looking Glass Township, Clinton County.

The appellant contends assessment inequity as to the land as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within less than a mile from the subject. The parcels range in size from .35 to 11.50 acres according to their property record cards. The appellant submitted a narrative wherein he revalued his comparables at the price per square foot of his property. He also disclosed that comparables #1 and #2 are under common ownership and are similar to his property in size, drainage, slope and “general

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<sup>1</sup> Some details regarding the subject property have been supplemented by evidence submitted by the board of review.

makeup.” As to comparable #3, the appellant argued that its terrain is very similar compared to his property and it is similar to the subject in parcel makeup as it includes a shed on the corner of the parcel and is comprised of hills, timber and floodplain area. He argued that comparable #4 is assessed differently than the subject because it was annexed to the Village of Albers which his property could be. The appellant also submitted property record cards and aerial photographs of the subject property and his comparables. The property record card for the subject shows it is assessed as residential property. Comparable #3 is characterized as residential property but it is noted that “property floods not good for homesite” and valued as excess land. The remaining three comparables are characterized as agricultural and assessed as farmland. Comparable #4 is shown as being part of the conservation reserve program (CRP) and classified as “rural residential.” The comparables purportedly have land assessments ranging from \$0.00 to \$2,070 or from \$0.00 to \$666 per acre of land area. Based on the foregoing evidence, the appellant requested a reduction of the subject’s land assessment to \$308 or \$73 per acre of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,330. The subject property has a land assessment of \$7,600 or \$1,800 per acre of land area.

In response to appellant’s evidence, the board of review submitted a narrative containing additional information about the subject property and appellant’s four equity comparables. The board of review disclosed that the subject property had a CRP contract for .70 acres of the property which appellant chose not to renew the when it expired on September 30, 2015, resulting in a revaluation of the subject property. As part of the revaluation the board of review made an influence factor adjustment of -30% for topology and a flood plain adjustment of -20% as 2.03 acres of the 4.22-acre tract that are located in a flood plain. These adjustments resulted in a reduction of the 2016 land assessment from \$12,170 to \$7,600.

In its critique of appellant’s comparables, the board argued that appellant’s comparables #1 and #2 are commonly owned farm tracts. Comparable #1 is a .35-acre tract that is not located in a flood plain and is assessed separately from the other farm tract since it is located in a different taxing district. As comparable #1 is assessed as farmland, the board of review argued that it should not be considered comparable to the subject property. Comparable #2 is an 11.50-acre tract of which 8.11 acres are located in a flood plain. It improved with several farm buildings and has a farmland assessment as it is used as “pasture, cropland and other farmland.” Since comparable #2 is assessed as farmland, the board of review argued that it is not comparable to the subject property. Comparable #3 is a 3.11-acre tract of which 2.90 acres are located in a flood plain. It is improved with a 2,760 square foot pole barn that was constructed in 2006. The board stated that it has an assessment of \$2,070 or \$666 per acre of land area. Comparable #4 is a 11.29-acre tract of which 8.74-acres are located in a floodplain. The parcel is improved with a home and several outbuildings. It has a total assessment of \$7,437 of which \$6,910 is for a 2.13-acre home site. As the remaining 9.16 acres are either cropped or in a CRP plan, they are required to be assessed as farmland and have a farm assessment of \$572 and are not comparable to the subject.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables identified as comparables #5 through #13, as comparables #10 and #11 are the same property. The board of review acknowledged that it was difficult to find

properties exactly like the subject and so it included properties with “different uses, farmland, timberland, and vacant residential; some portions of these properties are also located in a flood plain like the subject and are larger or smaller than the subject.”

According to the grid analysis submitted by the board of review, the parcels are located from .25 of a mile to 8 miles from the subject and range in size from .50 to 27.18 acres of land area. Five of the parcels are located either partially or entirely in a flood plain. Five of the parcels are assessed as farmland and three are assessed as residential property.<sup>2</sup> The parcels range in size from .50 of an acre to 27.18 acres and have land assessments ranging from \$310 to \$13,330 or from \$30 to \$10,460 per acre of land area.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

### **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 land assessment is not warranted.

The Board gave less weight to appellant’s comparables #1, #2 and #4 and board of review comparables #5, #6, #7, #8, #9 and #12 which are all assessed as farmland, dissimilar to the subject. Further, appellant’s comparable #4 is part of the CRP Program and, thus, assessed at a lower rate when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable #3 and board of review comparables #10/11 and #13. These most similar comparables bracket the subject in size, are not assessed as farmland, and are each located in a flood plain, like the subject. Further, appellant’s comparable #3 is improved with a pole barn, like the subject. They have land assessments ranging from \$666 to \$2,246 per acre of land area. The subject's assessment reflects a market value of \$1,800 per acre of land area, which falls within the range established by the best equity comparables in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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<sup>2</sup> In addition to the grid analysis, the board of review included a narrative describing each of its comparables along with CRP contracts, aerial photos and property record cards for the properties. The board of review’s grid analysis also includes sale information for several of the comparables which will not be considered in the Board’s analysis of the subject’s assessment as appellant’s case is based solely on assessment inequity as to the land and not on overvaluation.

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:

February 16, 2021



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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COUNTY

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