



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

APPELLANT: Scott J & Ann M Deiters
DOCKET NO.: 17-00154.001-C-1
PARCEL NO.: 07-07-21-203-022

The parties of record before the Property Tax Appeal Board are Scott J & Ann M Deiters, the appellants; and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,641
IMPR.: \$22,652
TOTAL: \$26,293

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2017 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 mini storage facility containing 5,268 square feet of building area or 40 storage units. The facility has two buildings. One building was originally constructed in 1946 as a masonry office building, which was later converted to a storage building. This building has had three additions of frame construction with metal exteriors added from 2010 to 2014 for a total of 3,828 square feet of building area or 22 storage units. A second building of frame construction with metal exterior was built in 2016 totaling 1,440 square feet of building area or 18 storage units. The property has a 12,138 square foot site and is located in Beckemeyer, Wade Township, Clinton County.¹

¹ Information regarding the subject's improvements was gleaned from the board of review's submission, since the appellants did not complete Section III-Description of Property for their appeal.

The appellants contend assessment inequity with respect to both land and improvement as the basis of the appeal.² In support of this argument the appellants submitted information on two equity comparables that were located within .25 of a mile from the subject property. The comparables had land sizes of 33,541 or 175,547 square feet of land area. Comparable #1 had 3, one-story buildings with metal exteriors containing a total of 10,992 square feet of building area. Two of the buildings had 48 small storage units and the third building had 16 larger storage units designed for boat or camper storage. The first two buildings were constructed in 1995 and the third was built in 2014. Comparable #2 had 6, one-story buildings with metal exteriors containing a total of 48,764 square feet of building area. Three buildings had 60 small storage units, two buildings had 39 storage units that were a combination of large and small and the remaining building had two large storage units with a maintenance area. The buildings were constructed from 1995 to 2015.³ The comparables had land assessments of \$7,130 and \$24,870 or \$.21 and \$.14 per square foot of land area. The comparables had improvement assessments of \$47,310 and \$106,130 or \$4.30 and \$2.18 per square foot of building area. Based on this evidence the appellants requested that the subject's total assessment be reduced to \$20,454.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$31,660. The subject property has a land assessment of \$4,470 or \$.37 per square foot of land area. The subject property has an improvement assessment of \$27,190 or \$680.00 per unit or \$5.15 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on two equity comparables that were located in Wade Township or Carlyle Township. One comparable had an 8-acre site of which 7.10 acres is being farmed and .90 or 39,204 square feet of land area is being used as a commercial site. The second comparable has an 87,120 square foot site. Comparable #1 had 3, one-story buildings with metal exteriors containing a total of 9,360 square feet of building area or 60 storage units. The buildings were constructed from 2006 to 2010. Comparable #2 had 2, one-story buildings with metal exteriors containing a total of 3,600 square feet of building area or 28 storage units. The buildings were constructed in 1995. The comparables had land assessments of \$8,100 and \$10,000 or \$.02 and \$.11 per square foot of land area. The comparables had improvement assessments of \$53,470 and \$10,720 or \$5.71 and \$2.97 per square foot of building area. Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

The taxpayers contend 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

² The appellants' appeal was also marked as if overvaluation based on recent comparable sales was part of the complaint, however, the appellants did not submit sales data. Therefore, the Board will make a decision based on assessment equity, for which the appellants submitted comparable assessment data.

³ Information regarding the appellants' comparables was gleaned from the board of review's submission

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of land assessment equity to be the appellants' comparables that were located within Beckemeyer, like the subject. However, these comparables were significantly larger than the subject and would require an upward adjustment. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. The Board gave less weight to the board of review's comparables that were not located in Beckemeyer. The appellants' comparables had land assessments of \$4,470 and \$7,130 or \$.21 and \$.14 per square foot of land area. The subject's land assessment of \$4,470 or \$.37 per square foot of land area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is justified.

The Board finds the best evidence of improvement assessment equity to be the appellants' comparables that were located within Beckemeyer, like the subject. The Board gave less weight to the board of review's comparables that were not located in Beckemeyer. The appellants' comparables had improvement assessments of \$47,310 and \$106,130 or \$4.30 and \$1.94 per square foot of building area. The subject's improvement assessment of \$27,190 or \$5.15 per square foot of building area falls above the range established by the best comparables in this record. Based on this record the Board finds the appellants demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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(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



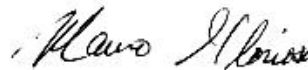
Member

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

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APPELLANT

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COUNTY

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