



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

APPELLANT: Area Outdoor Club  
DOCKET NO.: 17-03978.001-R-1  
PARCEL NO.: 06-25-400-001

The parties of record before the Property Tax Appeal Board are Area Outdoor Club, the appellant, by attorney Meghan E. Preston, of Delaney, Delaney & Voorn, Ltd. in Orland Park, and the Grundy 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 **Grundy** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$85,565  
**IMPR.:** \$0  
**TOTAL:** \$85,565

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Grundy 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 137-acre unimproved site. The property is operated by Area No. 1 Outdoor Club, a not-for-profit members-only recreational club. The members of the club utilize the property for a variety of outdoor sporting and recreational activities, including camping, fishing and swimming. The property and is located in Wilmington, Felix Township, Grundy County.

The appellant contends assessment inequity as the basis of the appeal as marked on the Residential Appeal petition. In support of this argument, the appellant through legal counsel submitted information on three equity comparables along with a brief containing an additional

legal argument or contention of law that the subject property "should be subject to the open space exemption Section 10-155 of the Illinois Tax Code." Reportedly the appellant maintains a total of 214 acres for similar use where the remaining 77-acres is located in adjacent Will County.

Initially in the brief dated April 11, 2019, the assessment history of the subject property was outlined.<sup>1</sup> As depicted in Exhibit A, the subject property's 2016 assessment had been near \$45,000. It was further argued that a similar assessment had occurred annually as shown in the appellant's original pro se filing made on February 22, 2018 depicting similar 2015 and 2016 tax year assessments for the parcel. For tax year 2017 the subject parcel's assessment was substantially increased to \$85,565 (Exhibit B) although "no improvements or other significant changes were made to the property from 2016 to 2017." As such, the appellant contends that there is no basis for the increased assessment.

In further support of the inequity argument, the appellant submitted the Section V grid analysis and outlined each of the comparables in the brief with support from Exhibits C, D and E, respectively, for the three equity comparables asserted to be similar outdoor recreation clubs. The comparables are located from 3.8 to 18.5-miles from the subject property and within Grundy County. The parcels range in size from 150.57 to 1,503.37-acres of land area where comparables #1 and #3 each have improvements, not relevant to this land inequity argument. The comparables have land assessments ranging from \$133,539 to \$818,078 or from \$544.16 to \$886.89 per acre of land area. Based on this equity data, counsel for the appellant argued that since the subject parcel is smaller than any of these three comparable properties and thus "inferior" in terms of size, the subject's value should be lower on a per-acre basis than \$544.16 per acre (Brief dated April 11, 2019, page 2).

In support of the contention of law concerning an open space assessment, the appellant's counsel with the April 11, 2019 dated brief provided Exhibit F, the appellant's Application for Open Space Purposes Assessment which is dated April 9, 2019 and seeks an open space assessment for tax year 2017. Among the instructions set forth at the top portion of Exhibit F is a requirement to file the completed form with the chief county assessment officer (CCAO) "by June 30 . . . of each assessment year."

As part of this appeal, the appellant submitted a copy of the final decision of the board of review disclosing the property has a total land assessment of \$85,565 or \$624.56 per acre of land area. In light of the foregoing evidence and argument, the appellant requested the subject's land assessment be reduced to \$46,067 or \$336.26 per acre of land area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued by the Property Tax Appeal Board dated February 13, 2020.

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<sup>1</sup> Substantively, this is similar data to counsel's filing dated February 4, 2019 which was deemed to be incomplete by correspondence from the Property Tax Appeal Board dated March 14, 2019 at which time the appellant was required to submit a copy of the application for open space assessment required by Section 10-160 of the Property Tax Code and also required to fully complete the Section V grid analysis with either three comparable sales or a minimum of three equity comparables in order to proceed with this appeal.

### **Conclusion of Law**

The taxpayers contend assessment inequity regarding the subject vacant parcel as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessment 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 did not meet this burden of proof and no reduction in the subject's land assessment is warranted on this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to §1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)).

The Board finds the only evidence of assessment inequity in this record are the three equity comparables submitted by the appellant. The comparables are each larger than the subject parcel of 137-acres but are reportedly used by outdoor recreation clubs. Two of the three comparables also have improvements on the parcels, but the Board's analysis has been made as to the land assessments only. The comparable parcels range in size from 150.57 to 1,503.37-acres of land area with land assessments ranging from \$133,539 to \$818,078 or from \$544.16 to \$886.89 per acre of land area. The record reveals these are 2017 assessments for each of the comparable parcels. The Board finds that contrary to the argument made by the appellant's counsel, the principle of the economies of scale stands for the proposition that as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. In other words, in the process of the sale of vacant land, a buyer can typically negotiate a lower price per acre for more land than can be obtained for fewer acres. The subject's land assessment of \$85,565 or \$624.56 per acre of land area, falls within the range established by the only assessment comparables in the record. Based on this evidence, the Board finds that the appellant did not demonstrate by clear and convincing evidence that the subject's land is inequitably assessed and, therefore, no reduction in the subject's land assessment is warranted.

In the alternative, as to the contention of law concerning application of the open space assessment to the subject property, Section 10-15 of the Illinois Administrative Procedure Act (5 ILCS 100/10-15) provides:

Standard of proof. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence.

The rules of the Property Tax Appeal Board are silent with respect to the burden of proof associated with an argument founded on a contention of law. See 86 Ill.Admin.Code §1910.63.

As is clearly provided for by statute, in order to be considered for an open space valuation, the owner/taxpayer must present a timely filed application. On this record, the issue on this aspect of the appeal deals solely with the application of section 10-160 of the Property Tax Code which provides:

Open space; application process. . . . For taxable year 2011 and thereafter, in counties with less than 3,000,000 inhabitants, the person liable for taxes on land used for open space purposes must file a verified application requesting the additional open space valuation with the chief county assessment officer by June 30 of each year for which that valuation is desired. **If the application is not filed by January 31 or June 30, as applicable, the taxpayer waives the right to claim that additional valuation for that year.** (Emphasis added). The application shall be in the form prescribed by the Department and contain information as may reasonably be required to determine whether the applicant meets the requirements of Section 10-155. If the application shows the applicant is entitled to the valuation, the chief county assessment officer shall approve it; otherwise, the application shall be rejected.

When such an application has been filed with and approved by the chief county assessment officer, he or she shall determine the valuation of the land as otherwise permitted by law and as required under Section 10-155, and shall list those valuations separately. The county clerk, in preparing assessment books, lists and blanks under Section 9-100, shall include therein columns for indicating the approval of an application and for setting out the two separate valuations. (35 ILCS 200/10-160).

The Board finds due to the fact that no verified open space application was filed by the owner or person liable for the taxes as shown in appellant's Exhibit F, the appellant has waived its right to claim the preferential open space assessment for the subject property for the 2017 tax year. As shown in Exhibit F, it is clear that the application for an open space valuation for the subject property was not presented by the deadline of June 30, 2017 as provided for in Section 10-160 of the Code as the document was signed, notarized and dated on April 9, 2019. Therefore, based on this record depicting an untimely application for open space valuation, the Property Tax Appeal Board denies the appellant's request to classify and assess the subject site as open space.

In conclusion, the Board finds that no change in the subject parcel's land assessment is warranted based either upon lack of assessment uniformity or upon a contention of law seeking an open space valuation of the property.

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:

December 15, 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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