



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

APPELLANT: Lennard Lund
DOCKET NO.: 17-04380.001-R-1
PARCEL NO.: 03-22-152-001

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

LAND: \$3,350
IMPR.: \$0
TOTAL: \$3,350

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Boone 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 an unimproved 15,148-square foot site¹ located in Poplar Grove, Caledonia Township, Boone County.

The appellant contends land assessment inequity as the basis of the appeal. In support of this argument, the appellant submitted limited information on four land equity comparables located on the same street as the subject, but the proximity to the subject was not disclosed. Three comparables have improvements on sites. The comparables have lot sizes ranging from 14,318 to 14,630 square feet of land area and have land assessments of either \$716 or \$16,333 or from \$0.05 to \$1.13 per square foot of land area. Based on this evidence, the appellant requested that the land assessment of the subject be reduced.

¹ The board of review contends that the subject's site is 16,361 square feet in size. The Board finds that this discrepancy has no bearing on the analysis or the Board's decision.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the land assessment for the subject of \$3,350 or \$0.20 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located adjacent to within the same block as the subject. The comparables are unimproved vacant lots ranging in size from 14,823 to 16,313 square feet of land area. Each comparable has a land assessment of \$3,350 or either \$0.21 or \$0.23 per square foot of land area. The board of review also submitted a commentary from the local assessor stating that the appellant's comparables are of a different property class type which include parcels with improvements on them or other preferential class, unlike the subject. The assessor also stated that the appellant misstated the size of the subject's land as well as that of his comparables. The board of review submitted property record cards for the subject and the board of review's comparables as evidence of the lot sizes. Based on this evidence, the board of review requested that the subject's improvement assessment be confirmed.

Conclusion of Law

The appellant contends land 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of eight suggested comparables for the Board's consideration. The Board gave less weight to the appellant's comparables #1, #2 and #3 due to having improvements, unlike the subject. The Board gave little weight to appellant's comparable #4 due to it being an outlier based on its significantly lower land assessment than the rest of the comparables.

The Board finds the best evidence of assessment equity to be all four of the board of review comparables. These comparables are most similar to the subject in size, proximity to subject, class and lack of improvements on the lots. The comparables each have a land assessment of \$3,350 or either \$0.21 or \$0.23 per square foot of land area. The subject's land assessment of \$3,350 or \$0.20 per square foot of living area is equal to the land assessments established by the best comparables in this record on an overall basis or falls below the range on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett,

20 Ill. 2d 395 (1960). The best comparables in this record disclosed that properties located in the same area are assessed at nearly identical levels, which further supports the subject's assessment.

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 23, 2019



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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