



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

APPELLANT: Angela Ohl
DOCKET NO.: 17-06727.001-R-1 through 17-06727.010-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Angela Ohl, the appellant, by attorney Donald J. Ohl, of Knapp, Ohl & Green in Edwardsville; and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-06727.001-R-1	01-2-24-04-08-203-001	\$250	0	\$250
17-06727.002-R-1	01-2-24-04-08-203-006	\$250	0	\$250
17-06727.003-R-1	01-2-24-04-12-203-002	\$250	0	\$250
17-06727.004-R-1	01-2-24-04-12-203-003	\$250	0	\$250
17-06727.005-R-1	01-2-24-04-12-203-004	\$250	0	\$250
17-06727.006-R-1	01-2-24-04-12-203-005	\$250	0	\$250
17-06727.007-R-1	01-2-24-04-12-203-006	\$250	0	\$250
17-06727.008-R-1	01-2-24-04-12-203-007	\$250	0	\$250
17-06727.009-R-1	01-2-24-04-12-203-008	\$250	0	\$250
17-06727.010-R-1	01-2-24-04-08-203-002	\$250	0	\$250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 10 vacant lots located in Highland, Helvetia Township, Madison County.

The appellant's appeal is based on a legal contention regarding the application of Section 10-30 of the Property Tax Code (hereinafter "the Code") (35 ILCS 200/10-30) to establish the assessments of the subject parcels. In support of this argument the appellant, through counsel, submitted a brief disclosing that the subject parcels were purchased by the appellant in 2010 from First Mid Illinois Bank for \$190,000. The lots were assessed pursuant to the preferential "developer's assessment" from 2010 to 2013, at which time the Madison County Board of Review drastically increased the assessments for 2014. The appellant's counsel disclosed that the subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 14-00143. In that appeal the Property Tax Appeal Board issued a decision lowering the assessments of each of the subject parcels to \$250 based on their previously assessed values under the preferential "developer's assessments." The appellant's submission included a copy of the 2014 Property Tax Appeal Board's decision and a copy of the attorney's brief that was included in the 2014 appeal, marked as Exhibit A. Based on this evidence, the appellant's counsel asserted that the subject property should continue to receive preferential "developer's assessments."

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument 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 section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Conclusion of Law

The appellant is contesting the assessment based on a contention of law regarding the applicability of Section 10-30 of the Code (35 ILCS 200/10-30) to the subject lots. The rules of the Property Tax Appeal Board are silent with respect to the standard of proof when a contention of law is raised. Section 10-15 of the Illinois Administration Procedure Act provided:

Sec. 10-15. 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. (5 ILCS 100/10-15).

Therefore, the standard of proof in this appeal is the preponderance of the evidence. The Board finds the appellant met this burden of proof and a reduction in the assessments of the lots is appropriate.

The appellant's counsel contends that the subject property should continue to receive the so called preferential "developer's assessments" based on Section 10-30 of the Code (35 ILCS 200/10-30.)

Section 10-30 of the Code provides, in relevant part, that:

(b) Except as provided in subsection (c) of this Section, the assessed valuation of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the

buyer for the same purposes for which the property was used when last assessed prior to its platting.

(c) Upon completion of a habitable structure on any lot of subdivided property, or upon the use of any lot, either alone or in conjunction with any contiguous property, for any business, commercial or residential purpose, or upon the initial sale of any platted lot, including a platted lot which is vacant: (i) the provisions of subsection (b) of this Section shall no longer apply in determining the assessed valuation of the lot, (ii) each lot shall be assessed without regard to any provision of this Section, and (iii) the assessed valuation of the remaining property, when next determined, shall be reduced proportionately to reflect the exclusion of the property that no longer qualifies for valuation under this Section. Holding or offering a platted lot for initial sale shall not constitute a use of the lot for business, commercial or residential purposes unless a habitable structure is situated on the lot or unless the lot is otherwise used for a business, commercial or residential purpose.

The Board finds that the board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument 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 section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The Board further finds that the record is void of any evidence that a habitable structure was completed on any of the lots; there was no evidence that any lot, either alone or in conjunction with any contiguous property, was being used for any business, commercial or residential purpose; or that there was a sale of a platted lot subsequent to the appellant's purchase. Without the happening of one of the events provided for in Section 10-30(c) the lots in question are to be assessed as provided for in Section 10-30(b) of the Code for the 2016 tax year.

Based on this record the Property Tax Appeal Board finds that the subject lots are entitled to the preferential "developer's assessment", as also determined by the Property Tax Appeal Board's decision, under Docket Number 14-00143, which lowered the assessments of each of the subject parcels to \$250 based on their previously assessed values under the preferential "developer's assessments."

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: September 21, 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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