



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

APPELLANT: J. Frank Doyle  
DOCKET NO.: 18-05355.001-R-1  
PARCEL NO.: 09-210-099-00

The parties of record before the Property Tax Appeal Board are J. Frank Doyle, the appellant, and the Warren 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 **Warren** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,300  
**IMPR.:** \$0  
**TOTAL:** \$2,300

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Warren County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2018 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 vacant lot with 13,612 square feet of land area. The property is located in Monmouth, Monmouth Township, Warren County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on July 12, 2016 for a price of \$4,943.<sup>1</sup> The appellant completed Section IV – Recent Sale Data of the appeal disclosing the parties to the transaction were not related. The appellant indicated the subject had been advertised for sale in the Warren County Tax Publication. The appellant described the subject property as an unimproved lot with B-2 Neighborhood Commercial zoning. At the time of the purchase, the subject site suffered from the impact of underground storage tanks associated with a former gasoline station located on the site. According to the appellant, this environmental condition was considered a negative feature of the subject property.

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<sup>1</sup> The effective purchase price of the subject is \$5,003 less filing fees paid by the seller or \$4,943.00

To document the sale, the appellant submitted an invoice with the purchase price, a letter from the Warren County Tax Agent and a Purchase Contract/Real Estate/Sealed Bid associated with the purchase of the subject property. The letter from the Warren County Tax Agent indicated the appellant purchased the subject property at the Warren County Surplus Property Sealed Bid Auction and that the appellant was the successful bidder.

In further support of the overvaluation argument, the appellant submitted information on three comparables sales located within 1.51 miles from the subject property. The comparables have sites that range in size from 6,098 to 24,549 square feet of land area. These properties sold from March 2015 to October 2018 for prices ranging from \$1,005 to \$10,000 or from \$0.16 to \$0.57 per square foot of land area.<sup>2</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the purchase price of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$3,330. The subject's assessment reflects a market value of \$10,018 or \$0.74 per square foot of land area, when using the 2018 three year average median level of assessment for Warren County of 33.24% as determined by the Illinois Department of Revenue.

The board of review submitted comments critiquing the appellant's comparables and alleging the appellant's sale was not an arm's length transaction. With respect to the subject's sale transaction, the board of review questioned the requirement of a willing buyer and willing seller given the sealed bid auction sale. Regarding the appellant's comparable sales, the board of review asserts that comparable #1 was purchased by the appellant at the same auction as the subject property, thereby questioning the arm's length nature of this sale.

In support of its contention of the correct assessment the board of review submitted information on the subject three comparables are located within 1.50 miles of the subject property. Board of review comparable #3 is the same property as the appellant's comparable #2. The comparables have sites that range in size from 5,777 to 24,549 square feet of land area. The PTAX-203 Real Estate Transfer Declaration for comparables indicate that comparables #1 and #3 were advertised sales and that comparable #2 was not an advertised sale and included a commercial building at the time of sale.<sup>3</sup> The comparables sold from February 2015 to October 2018 for prices ranging from \$10,000 to \$35,000 or from \$0.40 to \$2.07 per square foot of land area.

The board of review also submitted copies of the PTAX-203 Real Estate Transfer Declarations for the appellant's comparables #2 and #3 which indicated that these sales were advertised and that comparable #3 had a sale date of March 2015.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

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<sup>2</sup> The appellant's grid shows a sale date of April 2014 for comparable #3. The PTAX-203 associated with this property indicates a sale date of March 2015.

<sup>3</sup> The board of review information contained in the property record card for comparable #2 indicates that the property included an improvement in 2018. This information agrees with the PTAX-203 filing. Notations on the aerial image for comparable #2 indicating the building was demolished prior to sale do not appear to be supported by the evidence submitted.

In rebuttal, the appellant asserted the sale of the subject property was an arm's length transaction based on the fact that the parties to the transaction were unrelated and that the Warren County Trustee promoted disposition of the property by means of an auction catalogue and website exposure. The appellant asserted that between 2007 and 2009 the subject property was listed for sale with an out of area realtor and later the property was promoted by the owner.

The appellant alleged that appellant comparable #2 was the best comparable presented as this site also included a former gasoline station and submitted documentation which indicated that the initial list price of the property was \$25,000 in December 2015 and noted that the property ultimately sold in October 2018 for \$10,000. The appellant submitted a copy of a "No Further Remediation Letter" from the Illinois Environmental Protection Agency indicating the property no longer required remediation actions associated with underground storage tanks. The appellant argued that given this best comparable site size, environmental condition relative to the subject and its location in an Enterprise Zone are each elements which should be adjusted for when comparing this sale with the subject property.

The appellant also submitted a copy of a letter from the Illinois Environmental Protection Agency, dated January 9, 2019 stating that corrective action on the subject property has not yet resulted in the issuance of a "no further remediation letter."

### **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 evidence in the record supports a reduction in the assessment.

The record contains five comparables for the Board's consideration as one comparable was common to both parties. The Board gave less weight to the appellant's comparable #1 and board of review comparable #2 as these two sales were not advertised, as reported in the PTAX-203 Real Estate Transfer Declarations submitted by the board of review.

The Board finds the best evidence of market value in the record to be the remaining three comparables. Although two of these three sales are somewhat dated, these comparables were relatively similar to the subject in location and land area. These best comparables differ from the subject in that no disclosed environmental condition is present when compared to the subject which suffers from the impact of underground storage tanks. The comparables sold from February 2015 to October 2018 for prices of \$5,450 or \$10,000 or from \$0.40 to \$1.73 per square foot of land area. The subject's assessment reflects a market value of \$10,018 or \$0.74 per square foot of land area which falls within the per square foot range and just above the overall value range established by the best comparable sales in this record. The Board gave some weight to the subject's sale even though the transaction occurred at the Warren County Surplus Property Tax Auction and was not advertised in the traditional sense, calling into question the arm's length nature of the transaction. After considering adjustments to the comparables for differences with the subject, particularly with respect to known impacts of

underground storage tanks, as well as the sale of the subject property, the Board finds the subject's assessment is not reflective of market value 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: March 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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