



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

APPELLANT: J. Frank Doyle  
DOCKET NO.: 18-05386.001-R-1 through 18-05386.006-R-1  
PARCEL NO.: See Below

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 no change and a reduction<sup>1</sup> 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
18-05386.001-R-1	09-021-002-06	6,000	0	\$6,000
<b>18-05386.002-R-1</b>	<b>09-021-002-09</b>	<b>4,545</b>	<b>0</b>	<b>\$4,545</b>
<b>18-05386.003-R-1</b>	<b>09-021-002-11</b>	<b>4,732</b>	<b>0</b>	<b>\$4,732</b>
<b>18-05386.004-R-1</b>	<b>09-021-002-12</b>	<b>4,358</b>	<b>0</b>	<b>\$4,358</b>
<b>18-05386.005-R-1</b>	<b>09-021-002-13</b>	<b>3,362</b>	<b>0</b>	<b>\$3,362</b>
<b>18-05386.006-R-1</b>	<b>09-021-002-14</b>	<b>5,417</b>	<b>0</b>	<b>\$5,417</b>

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from decisions of the Warren County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 appeal concerns six vacant parcels of residential land which range in size from 23,522 to 44,866 square feet of land area and are each located in Monmouth Township, Warren County.

The appellant contends both overvaluation and lack of assessment equity as the bases of the appeal.<sup>2</sup> In support of both these overvaluation and inequity arguments, the appellant provided

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<sup>1</sup> No change was issued as to parcel 09-021-002-006 which depicts an estimated market value based on its assessment of \$.40 per square foot of land area and an assessment of \$.13 per square foot.

<sup>2</sup> While "recent sale" was marked, there is no indication that any of the subject parcels of land have recently sold. Therefore, the Board has considered the comparable sales data supplied by the appellant as the market value argument.

information in the Section V grid analysis filed on March 5, 2020 on four comparable properties with sales data and three of the comparables include assessment equity data. The comparables are each located from approximately 1 ½ miles to 2 miles from the subject parcels. The comparables are described as ranging in size from 23,086 to 100,188 square feet of land area. The appellant indicated these properties sold from May 2014 to September 2018 for prices ranging from \$10,000 to \$25,000 or from \$0.17 to \$0.43 per square foot of land area. Comparables #1, #2 and #4 have land assessments ranging from \$1,960 to \$8,440 or of either \$0.06 or \$0.08 per square foot of land area.<sup>3</sup>

The subject parcels each have a land assessment of \$6,000 which reflects a market value of approximately \$18,000 when applying the statutory level of assessment of 33.33%. The subject parcels have assessments as follows:

<b>PARCEL NUMBER</b>	<b>SQ FT LOT SIZE</b>	<b>MV PER SQ FT</b>	<b>AV PER SQ FT</b>
09-021-002-06	44,866	\$0.40	\$0.13
09-021-002-09	31,799	\$0.57	\$0.19
09-021-002-11	33,105	\$0.54	\$0.18
09-021-002-12	30,492	\$0.59	\$0.20
09-021-002-13	23,522	\$0.77	\$0.26
09-021-002-14	37,897	\$0.47	\$0.16

The appellant also submitted a copy of the decision of the board of review disclosing the subject parcels each had a total land assessment of \$6,000 reflecting a market value of \$18,051 per parcel, 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 parcel's land assessments of \$6,000 vary based on size of the parcel as displayed above.

Based on this evidence, the appellant requested that the land assessment for each parcel under appeal be reduced to \$3,813 which would reflect a market value of approximately \$11,440 or between \$.25 and \$.49 per square foot of land area depending up its size.

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 on December 31, 2020.

Long after being notified that the Warren County Board of Review was in default by a letter issued on February 18, 2021, in August 2021 the appellant submitted documentation arguing that five of the subject parcels should qualify under the Property Tax Code provisions for developer's relief as vacant parcels being held for future development (see 35 ILCS 200/10-31).

### **Conclusion of Law**

As an initial matter, the Property Tax Code under which the Property Tax Appeal Board functions, does not permit an appellant to change the basis of appeal, but under limited circumstances (see

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<sup>3</sup> Appellant's comparable #1 is reportedly improved with a small storage shed and the appellant calculated the per square foot assessment based on the total, rather than only on the land for the equity analysis.

86 Ill.Admin.Code Sec. 1910.31(a)) once any opposing party(s) such as the board of review have been notified of the pending appeal. As set forth in the Property Tax Code, “[e]ach appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.” (35 ILCS 200/16-180) Thus, the Board has given no consideration to the appellant’s belated argument seeking to base this appeal upon a contention of law with citation to the developer’s relief provisions of the Property Tax Code.

As originally filed herein, the appellant contends in part that the market value of the subject parcels are not accurately reflected in their assessed valuations. 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 appellant met this burden of proof and a reduction in all but parcel 09-021-002-06 is warranted based upon the best market value evidence in the record.

The appellant submitted four comparable sales for the Board's consideration. The Board has given little weight to appellant's comparable #4 as this sale occurred in May 2014, a date more than 48 months prior to the valuation date at issue of January 1, 2018. The Board has also given little consideration to comparable sales #2 and #3 which are many times larger than any of the six individual parcels on appeal in this matter.

On this limited record, the Board finds the best and only evidence of market value to be appellant's comparable sale #1 which is most similar in lot size the various subject parcels. Appellant’s comparable sale #1 sold in September 2018 for a price of \$.43 per square foot of land area for a parcel reported to contain 23,086 square feet of land area. As set forth in the chart above, the subject parcels each reflect a market value ranging from \$.40 to \$.77 per square foot of land area. The Board finds but for parcel 09-021-002-06, the remaining five subject parcels are each overvalued when the Board gives greatest weight to appellant’s comparable sale #1 which sold for \$.43 per square foot of land area.

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 section 1910.69(a) of the rules of the Property Tax Appeal Board (see 86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Having examined the evidence submitted by the appellant, the Board finds that reduction in the assessed valuation of five of the six subject parcels is warranted on this record in terms of overvaluation.

In the alternative, the appellant contends unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment of five of the parcels for overvaluation, the Board finds that the subject property parcels are equitably assessed at either \$.13 or \$.14 per square foot of land area and no further reduction in the assessments of the subject parcels is warranted on grounds of lack of uniformity.

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.



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Chairman



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member



\_\_\_\_\_  
Member

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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: June 27, 2023



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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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