



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

APPELLANT: Dawn Thompson
DOCKET NO.: 19-00383.001-R-1
PARCEL NO.: 18-001-099-00

The parties of record before the Property Tax Appeal Board are Dawn Thompson, the appellant, by attorney Ronald J. Leinen, of Vincent Roth Toepfer & Leinen PC in Galena; and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$75,526
IMPR.: \$31,697
TOTAL: \$107,223

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jo Daviess County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Utilized Lakefront Valuation/Assessment

The parties agree that the following methodology was applied to lake front parcels for assessment purposes:

Shoreline footage	Applied Market Value per lineal foot
Under 100 feet	3,700
101 feet to 200 feet	1,400
201 feet to 300 feet	1,100
Over 300 feet	400

Findings of Fact

The subject property consists of a .66-acre lakefront site with 206 linear feet of shoreline and a 28.5% slope. The parcel is improved with a one-story dwelling of frame exterior construction containing 1,024 square feet of living area. The dwelling was constructed in 1987 and is approximately 32 years old. Features of the home include a finished basement, central air conditioning and one fireplace. The property is located in Apple River, Thompson Township, Jo Daviess County.

The appellant appeared for hearing before the Property Tax Appeal Board contending assessment inequity and contention of law as the bases of the appeal challenging the land assessment; no dispute was raised concerning the improvement assessment. In a brief, appellant challenged the valuation methodology applied to lakefront parcels at Apple Canyon Lake and recognized the burden of proof rests with the appellant. In particular, for the 2019 quadrennial revaluation, lakefront land valuations were raised significantly “without any change of circumstances” although the appellant’s brief acknowledges the methodology was “applied to every lakefront lot at Apple Canyon Lake.” (Brief, p. 1) Appellant contends that solely using lakefront footage is inappropriate as “size, location, view and slope must also be considered.” It was argued that use of merely one factor in valuation results in inequitable and counterintuitive results. Additionally, appellant contends that the board of review referenced no sales figures to support the drastic increase in value for certain lakefront lots. (Brief, p. 2)

In support of the inequity argument, the appellant submitted information in the Section V grid analysis on five equity comparables summarized as follows:

PIN	1/19 A Quad	2018 Land	2019 Land	Lake Front Footage	Assessment 2019 per linear foot (r)
18-001-099-00 Subject	\$1,100/LF	41,164	75,526	206 feet	\$367
18-002-019-00	\$1,400/LF	41,164	51,328	77 feet	\$667
18-002-021-00	\$1,400/LF	41,164	68,127	146 feet	\$467
18-003-069-00	\$1,400/LF	41,164	49,462	106 feet	\$467
18-008-197-00	\$400/LF	41,164	41,164	310 feet	\$133
18-002-026-00	\$400/LF	71,137	66,660	500 feet	\$133

Based on the foregoing evidence, the appellant requested a reduction in the subject’s land assessment to \$49,738 or \$241.45 per lineal foot of shoreline.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$107,223. The subject property has a land assessment of \$75,526 or \$366.63 per lineal foot of shoreline.

In response to the appeal, the board of review included a memorandum, photographs and property record cards. In the memorandum, the board of review contended that 2019 was the quadrennial revaluation year for Thompson Township with all properties in Apple Canyon Lake

reassessed according to the sales from 2018, 2017 and 2016 based on age, size and location (i.e., lakefront, golf course, etc.).

As to the comparables presented by the appellant, the board of review asserted that “none” have comparable linear footage as the subject, although all are located within the neighborhood of Apple Canyon Lake. The appellant’s comparables have reported slop of 15.1%, 19.1%, 30.1%, 13.9% and 16.5%, respectively, as set forth by the board of review.

With very few vacant lakefront parcels left within Apple Canyon Lake, it has been observed that recent sales of improved lakefront property resulted in a teardown of the existing improvement replaced by either new construction or acquisition by an adjoining property owner to increase lakefront footage. When the revaluation occurred, one lakefront property was listed on the market with 158 feet of shoreline with a 24.9% grade for an asking price of \$280,000 or \$1,772 per lineal foot market value or \$574 per lineal foot assessed. [sic]

The board of review contends that there were 12 lakefront properties with improvements which sold and 46 sales with improvements with no views, and over 50 sales of vacant lots with no views. Given the limited data of listings or sold vacant lakefront lots, assessing officials determined value on no view lots first and then applied to the houses with no views. “The house value was then used for the Lake Front properties which then determined the land or Lake Front property values. Because if you took a house which had lake front and moved it to a location where there was [sic] no views, the house value should be equitable. It was determined the location and the view of said property had a substantial impact in land values.” (Memorandum, p. 1).

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables located in Apple Canyon Lake. Comparables #3, #4 and #5 do not have lakefront footage, while the remaining four comparables have from 85 to 299 linear feet of shoreline and slopes ranging from 16% to 30.1%. The seven comparables are each improved and have land assessments ranging from \$2,000 to \$99,157 which for the lakefront properties, #1, #2, #6 and #7 are either \$367 or \$1,167 per linear foot of shoreline.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject’s land assessment.

Conclusion of Law

The taxpayer contends 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 12 land equity comparables for the Board's consideration. The Board gave less weight to the board of review's comparables #3, #4 and #5 as these properties do not have shoreline like the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables along with board of review comparables #1, #2, #6 and #7. These comparables had land assessments that ranged from \$41,164 to \$99,157 or from \$133 to \$1,167 per linear foot of shoreline. The subject's land assessment of \$75,526 or \$366.63 per linear foot of shoreline falls within the range established by the best comparables in this record. The Property Tax Appeal Board finds it problematic that the lakeshore parcels with various slope determinations, varying views, and varying parcel sizes, which may be larger or smaller or which may be more or less valuable than other shoreline parcels, are all treated identically based only on one factor of linear shoreline. Moreover, the Board finds it ironic that the board of review chose to depict in its evidence the slope percentage for the subject, each of its comparable parcels and for each of the appellants' comparable parcels, but yet provided no evidence that slope was a consideration in the land assessment process for shoreline parcels, thus this appears to be a meaningless distinction given the assessment evidence presented.

The Property Tax Appeal Board's jurisdiction is solely limited to the subject property and does not have jurisdiction to modify the land assessment process utilized by the assessing officials. Based on the aforementioned assessment data, the Property Tax Appeal Board finds the subject's assessed valuation is supported solely because each property was treated identically based on linear shoreline, whether that method resulted in correct or incorrect land values, has not been determined based on the evidence.

Therefore, based on the limited inequity 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 land 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 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). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels based on linear shoreline records, there is no evidence whether this method resulted in appropriate land value conclusions. All that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence where each lakeshore parcel of similar linear footage was treated identically.

For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's land is inequitably assessed.

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: January 16, 2024



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

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