



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

APPELLANT: Nancy Rocha
DOCKET NO.: 19-01920.001-R-1
PARCEL NO.: 13-21-12-153-014

The parties of record before the Property Tax Appeal Board are Nancy Rocha, the appellant; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,870
IMPR.: \$0
TOTAL: \$1,870

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Lee 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.

Findings of Fact

The subject property consists of a vacant parcel located in a 6,000-lot recreational subdivision commonly known as Woodhaven Lakes in Sublette, May Township, Lee County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on 56 equity comparables, as four of the 60 comparables provided by the appellant were duplicates. The comparables are located within Woodhaven Lakes and consist of 28 vacant parcels and 28 improved parcels. The appellant reported that the comparables have land assessments of either \$1,527 or \$1,833. Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$1,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,200. The board of review also disclosed that an equalization factor for May Township of 1.02 was applied in 2019.

In response to the appeal, the board of review asserted that the appellant's evidence contained several errors but conceded that these errors will have minimal impact on the equity conclusion. The board of review asserted that the assessed values of the appellant's comparables do not reflect the final equalized value from the board of review, as they do not include the equalization factor of 1.02 applied at the Supervisor of Assessments level. The board of review contends the appellant's comparables after application of the equalization factor have equalized land assessments of either \$1,558 or \$1,870. The board of review stated that the correct parcel number for appellant's comparable #19 (Section 25, Lot 78) is 13-21-11-256-016. The board of review also noted that four of the parcel numbers were duplicated in the appellant's list of comparables.

The board of review described the subject property as located on a "finger" of Woodhaven Lake, the largest of the seven lakes and provided aerial maps of the subject property depicting its location in relation to the lake. The board of review explained that values are based on several key market factors: lakefront, lake access, view, common area between owner's property boundary and water, distance from water access (finger) to main body of water (Woodhaven Lake), water/sewer service for the lot, and inferior or superior location adjacent to subdivision common area amenities.

In support of its contention of the correct assessment, the board of review submitted information on 113 equity comparables, which includes the comparables provided by the appellant. The comparables are located within Woodhaven Lakes. The board of review reported that the comparables have equalized land assessments that range from \$1,588 to \$7,787. The board of review contends parcel numbers 13-21-12-153-008 through -012 and 13-21-12-153-015 through -019 are the ten most similar properties when compared to the subject. These ten parcels have land assessment of either \$1,870 or \$6,630. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that properties with actual lake views and located on the main body of the lake, such as but not limited to parcel numbers 13-21-11-227-001 through -008, 13-21-101-001 and -002, along with 13-21-12-104-023 and -024 are assessed at a lower homesite rate than the subject. The appellant provided a map of Woodhaven Lakes illustrating properties with water view are assessed at a lower value. The appellant reiterated that the subject is located on the far eastern narrow finger of the lake with no view of the main lake and away from any major facilities, parks or any facility buildings. The appellant asserted that for tax years 2019 and previous, Lee County has assessed properties as lake view, interior lots or exterior lots; either sewer or non-sewered.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties provided a total of 113 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to appellant's comparables #28 thru #41 and #43 through #60 as these properties are improved parcels, in contrast to the subject's vacant parcel. The Board also gives reduced weight to the evidence provided by the board of review, as the board of review failed to disclose characteristics of each of its comparables, such as which comparables are vacant parcels like the subject. Furthermore, the board of review argued that land values are based on several key market factors: lakefront, lake access, view, common area between owner's property boundary and water, distance from water access (finger) to main body of water (Woodhaven Lake), water/sewer service for the lot, and inferior or superior location adjacent to subdivision common area amenities but failed to provide these characteristics for the subject and its comparables in order to assist the Board in making a meaningful comparative analysis.

The Board finds the remaining comparables provided by the appellant have varying degrees of similarity when compared to the subject in location. Of these comparables, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3. These three comparables are most similar to the subject property, as they are vacant sites which are located adjacent to the subject on the same "finger" of Woodhaven Lake. These comparables each have a land assessment of \$1,870. The subject's land assessment of \$4,200 is greater than the best comparables in the record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed 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:

October 19, 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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