



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

APPELLANT: William & Laurie Lampen  
DOCKET NO.: 19-03169.001-R-1  
PARCEL NO.: 03-03-31-455-008

The parties of record before the Property Tax Appeal Board are William & Laurie Lampen, the appellants; and the Clinton 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 **Clinton** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$10,370  
**IMPR.:** \$9,920  
**TOTAL:** \$20,290

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Clinton 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 parties appeared before the Property Tax Appeal Board on November 7, 2023 for a hearing at the Clinton County Courthouse in Carlyle pursuant to prior written notice dated September 13, 2023. Appearing was appellant, William Lampen, and on behalf of the Clinton County Board of Review was Chairman Wayne Kiefer and members Matt Cain and Gail Schuermann, along with the board of review's witness, Linda Mensing, Clinton County Supervisor of Assessments.

The subject property consists of a double wide manufactured home of vinyl exterior construction with 1,344 square feet of living area.<sup>1</sup> The dwelling was built in 1974 and is approximately 46 years old.<sup>2</sup> Features of the home include a 624 square foot 2-car garage and a screen porch. The

---

<sup>1</sup> The Board finds the best description of the subject's dwelling size was found in its property record card submitted by the board of review.

<sup>2</sup> The appraiser reported the subject property has an effective age of 15 years.

property has a 10,036 square foot site and has use of an assigned dock. The property is located in the Lake Shore Acres subdivision in Carlyle, Irishtown Township, Clinton County.

At hearing, Mr. Lampen contended the assessments of property in Lake Shore Acres, particularly around the harbor, have gone up dramatically. Mr. Lampen described Lake Shore Acres as a unique neighborhood having improvements with a wide range of age and condition that have access to Lake Carlyle and features a harbor with boat docks. The appellant explained that use of a boat dock is assigned by the association and Army Corps of Engineers, that the dock cannot be sold or rented, and that each dock user is responsible for maintenance. Mr. Lampen testified that only two lots in Lake Shore Acres do not have use of a dock and stated that when a lot is sold, use of the assigned dock is usually transferred to the subsequent owner.

The appellants contend overvaluation as the basis of the appeal, challenging only the subject's land assessment. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$60,000 as of January 3, 2020. The appraisal was prepared by Robbie Wuebbels, a Certified Residential Real Estate Appraiser.

In developing the sales comparison approach to value, the appraiser selected three comparables located within 0.21 of a mile from the subject property. The comparables have sites with either 10,036 or 10,282 square feet of land area and are improved with manufactured homes of average quality construction that range in size from 911 to 1,272 square feet of living area. The homes are from 27 to 35 years old. Two properties have either a 1-car or a 2-car garage and two comparables have dock assignments. The comparables sold from April to November 2019 for prices ranging from \$45,000 to \$56,250 or from \$38.59 to \$61.75 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in age, dwelling size, room counts, garage capacity and dock access arriving at adjusted prices ranging from \$52,800 to \$69,815 and an opinion of market value for the subject of \$60,000. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$17,920 which equates to a market value of \$53,765 or \$40.00 per square foot of land area when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,290. The subject's assessment reflects a market value of \$59,362 or \$44.17 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Clinton County of 34.18% as determined by the Illinois Department of Revenue.

The board of review submitted written comments asserting the subject property was purchased in March 2017 for \$110,000, submitting a copy of the PTAX-203 Real Estate Transfer Declaration in support of this assertion. The board of review noted the appraiser's opinion of value totals \$60,000 and the appellants assessment request reflects a market value of \$53,760, which falls below the appraised value and substantially below the 2017 purchase price. The board of review acknowledged that the appellants appeal indicates a reduction in the land assessment only, although the submitted appraisal contains a value for both land and building combined.

With respect to the appellants' appraisal, Ms. Mensing noted the appraiser adjusted its comparable #3 by +\$10,000 for its lack of an assigned boat dock when compared to the subject.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which are located within approximately 0.21 of a mile from the subject property. Board of review comparables #1, #2 and #3 are the same properties as the appraisal comparables which have been previously described. Board of review comparable #4 has a 6,400 square foot site that is improved with a double wide manufactured home with 1,023 square feet of living area. The home was built 1986, has central air conditioning and a 520 square foot garage. The comparable sold in September 2018 for a price of \$92,000 or \$89.93 per square foot of living area, land included. The board of review's grid analysis disclosed each of the appraisal comparables have central air conditioning. The board of review also reported appraiser's comparable #2 has a detached garage and concrete patio which are taxed as real estate; although the property's single wide manufactured home is not classified as real estate.

The board of review also submitted information on seven land sales located in Lake Shore Acres and the neighboring Edgewater Beach subdivisions. These land comparables have sites that range in size from 6,374 to 10,036 square feet of land area. Five of these comparables are reported to have an assigned use of a dock. These land comparables sold from January 2017 to July 2020 for prices ranging from \$25,000 to \$45,000 or from \$3.29 to \$5.33 per square foot of land area. The subject has a land assessment of \$10,370 which reflects a market value of \$30,339 or \$3.02 per square foot of land area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants contended their appeal is based solely on a reduction in the land assessment for the subject property, contending all "land values in our development have been increased unjustifiably due to the perceived value by the CCBR on dock ownership." The appellants reiterated the fact that each boat dock is assigned, not owned and that it cannot be sold or rented.

### **Conclusion of Law**

The appellants contend 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the subject parcel consists of real property including both land and improvements thereon. In Showplace Theatre Company v. Property Tax Appeal Board, 145 Ill.App 3d. 774 (2<sup>nd</sup> Dist. 1986), the court held an appeal to the Property Tax Appeal Board includes both land and improvements and together constitute a single assessment in this market value case. In Showplace, although the appellant only disputed the subject's land value based on a recent allocated sale price, the Appellate Court held the Property Tax Appeal Board's jurisdiction was not limited to a determination of the land value alone. In accordance with Showplace, the Property Tax Appeal Board analyzed the subject's total assessment in making the determination on whether its assessment is reflective of its fair cash value.

The appellants submitted an appraisal while the board of review submitted four comparable sales, including the three appraisal comparables in addition to evidence the subject sold in March 2017 to support their respective positions before the Board. The Board finds the appellants' appraiser failed to appear at the hearing to provide direct testimony or be cross-examined regarding appraisal methodology and value conclusions. As a result, the Board gives no weight to the appraiser's value conclusion, which, lacking an opportunity for cross-examination, is found to be hearsay. However, the Board shall consider the appraiser's unadjusted comparable sales.

The Board gives less weight to the appraisal comparable #2/board of review comparable #2 which based on information submitted by the board of review includes a dwelling that is classified as personal property in contrast to the subject and other properties in the record. The Board finds the best evidence of market value to be appraisal comparables #1 and #3 along with board of review comparable #4, including two common properties, which are more similar to the subject in location, age, design and other features, although one comparable has a substantially smaller dwelling size and one comparable lacks access to an assigned dock. These best comparables sold from September 2018 to November 2019 for prices ranging from \$45,000 to \$92,000 or from \$38.26 to \$89.93 per square foot of land area. The subject's assessment reflects a market value of \$59,362 or \$44.17 per square foot of living area, land included, which falls within the range established by the best comparable sales in the record. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified.

As a final point, the Board finds the subject property sold in March 2017 for a price of \$110,000 which was not refuted by the appellants and undermines the overvaluation argument.

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:

December 19, 2023



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

William & Laurie Lampen  
2921 Campanile Drive  
Highland, IL 62249

COUNTY

Clinton County Board of Review  
Clinton County Courthouse  
850 Fairfax Street  
Carlyle, IL 62231