



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

APPELLANT: William & Laurie Lampen
DOCKET NO.: 19-03170.001-R-1
PARCEL NO.: 03-03-31-453-011

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 **A Reduction** 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: \$12,000
IMPR.: \$6,010
TOTAL: \$18,010

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 were members Wayne Kiefer, 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 10,036 square foot site improved with a 24'x30' or 720 square foot garage, a carport and a screened in porch. The subject site is located across from the harbor at the Lake Shore Acres subdivision and has use of an assigned one-half of a dock. The property is located in Carlyle, Irishtown Township, Clinton County.

At hearing, Mr. Lampen contended the assessments for 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 ages and condition which have access to Lake Carlyle and feature a harbor with boat docks that are assigned by the association and Army Corps of Engineers. The appellant explained that while use of a boat dock is assigned, the dock cannot be sold or rented, and that the dock user is responsible for maintaining the dock. Mr. Lampen indicated that only two lots in Lake Shore Acres do not have use of a dock and disclosed 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. In support of this argument the appellants submitted a land appraisal estimating the subject property had a market value of \$35,000 as of January 6, 2020. The appraisal was prepared by Robbie Wuebbels, a Certified Residential Real Estate Appraiser. The appraiser was not present at the hearing.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.28 of a mile from the subject property. The comparables have sites with either 6,400 or 10,036¹ square feet of land area. Appraisal comparable #1 is improved with a 16'x24' or 384 square foot garage. The comparables sold from January 2017 to August 2018 for prices ranging from \$25,000 to \$33,500 or from \$3.29 to \$5.23 per square foot of living area, land included. The appraiser adjusted the comparables for differences with the subject in site size and garage capacity arriving at adjusted prices ranging from \$34,075 to \$41,000 and an opinion of market value for the subject of \$35,000. Based on this evidence, the appellants requested the subject's assessment be reduced to \$12,500 which equates to a market value of \$37,504 or \$3.74 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 \$22,740. The subject's assessment reflects a market value of \$66,530 or \$6.63 per square foot of land area 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.

In written comments and oral testimony, the board of review critiqued the appellants' appraisal arguing the subject's site size was incorrectly reported and questioning the appraiser's \$0.30 per square foot site adjustment. The board of review commented that for the 2019 quadrennial year, land in the subject's subdivision was reassessed with a per square foot value of \$5.00 for lots "immediately around the boat dock" and at \$3.10 for other lots in the subject's subdivision. Ms. Mensing further critiqued the appraisal report's January 6, 2020 effective date, for a January 1, 2019 assessment appeal and noted an incorrect site size for appraisal comparable #3.

In support of its contention of the correct assessment the board of review submitted a grid analysis, property record cards, Real Estate Transfer Declarations and an aerial map of the subject and five comparable sales located in Lake Shore Acres or Edgewater Beach. Board of review comparables #1, #2 and #3 are the same properties as the appraisal comparables which

¹ The board of review submitted the property record cards for each of the appraisal comparables which reported appraisal comparable #3 has a site size of 10,036 square feet of land area and that appraisal comparable #1 is improved with a 16'x24' garage.

have been previously described. Board of review comparables #4 and #5 have sites with 6,400 or 10,036 square feet of land area. Comparable #4 is improved with 16'x30' or 480 square foot garage. Each comparable has an assigned boat dock. The comparables sold from June 2016 to June 2020 for prices ranging from \$25,000 to \$39,000 or from \$3.29 to \$5.31 per square foot of land area. The board of review adjusted its comparable sales for differences from the subject in site size, view and garage capacity, opining adjusted values of the comparables ranging from \$50,000 to \$60,400. The board of review indicated an adjustment of \$3.00 per square foot of land area was utilized for lot size differences from the subject and \$1.00 per square foot of lot size was utilized for differences in the view between the subject and comparables. Finally, the board of review commented that vacant land sales or sales with outbuildings in the subject's market are very limited. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellants critiqued board of review comparable #4, asserting that property had a mobile home on it at the time of sale, contending a downward adjustment would be warranted. With respect to the board of review's grid analysis, the appellants questioned its classification of the subject's "view" as superior, the adjustments made by the board of review in its grid and asserted that the appraisal prepared by a licensed appraiser was the best evidence of market value in the record. At hearing Mr. Lampen, using a map of the subject's subdivision, noted several lots in Lake Shore Acres that have superior views of Lake Carlyle, although these lots are located farther away from the harbor than the subject's lot. Mr. Lampen asked Ms. Mensing if she was a licensed appraiser, to which she replied she was not. Mr. Lampen again requested that the subject's assessment be reduced to \$12,500.

As to the increase in assessments for the subject's property for the 2019 tax year, Ms. Mensing explained that there were two 2015 sales with a harbor location like the subject. (See Exhibit B)² These properties had sales prices of \$4.98 and \$6.36 per square foot of land area and were used to equalize the land assessments for similarly located lots in the subject's subdivision for the 2019 tax year. In further support of the subject's assessment, Ms. Mensing asserted the subject property was purchased in 2015 for a total price of \$82,000, including an older mobile home which was demolished in 2018. The board of review assigned a value for the mobile home of \$5,500. Ms. Mensing argued that the subject's market value based on assessment of \$66,530 is supported given the subject's purchase price less the value of the mobile home or \$76,500.

Under questioning by the ALJ, the Mr. Lampen identified each of the appraisal comparables and board of review comparables #4 and #5 as lacking a harbor location.

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

² Exhibit B presented by the board of review included the board of review's five comparable sales, two 2015 sales and two 2020 sales from the subject's market area.

construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants submitted an appraisal while the board of review submitted five comparable sales, including the three appraisal comparables in addition to evidence the subject sold in 2015 to support their respective positions before the Board. The Board finds the appellants' appraiser failed to appear at the hearing. As a result, the Board gives no weight to the appraiser's value conclusion, which, lacking an opportunity for cross-examination. However, the Board shall consider the appraiser's unadjusted comparable sales. The Board also gives little weight to the subject's 2015 purchase price which included a mobile home at the time of sale and occurred less proximate to the January 1, 2019 assessment date than 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 site size and/or are improved with a garage amenity like the subject. These properties sold from June 2016 to August 2018 for prices ranging from \$33,000 to \$39,000 or from \$3.29 to \$5.23 per square foot of land area. The subject's assessment reflects a market value of \$66,530 or \$6.63 per square foot of land area, which falls above the range established by the best comparable sales in the record. Given the subject's larger garage size, carport, screen porch and harbor location, a somewhat higher value is logical. However, after considering adjustments to the comparables for differences with the subject, the Board finds the subject's assessment is excessive and a reduction in the land 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:

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

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