



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

APPELLANT: LeRoy and Kari Humke
DOCKET NO.: 19-03533.001-R-1
PARCEL NO.: 08-08-06-253-002

The parties of record before the Property Tax Appeal Board are LeRoy and Kari Humke, 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: \$5,299
IMPR.: \$0
TOTAL: \$5,299

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 subject property consists of a vacant residential parcel consisting of a 10,335 square foot site or an approximately .24-acre parcel, without sewer or water service, and is located in Carlyle, Carlyle Township, Clinton County.¹

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal prepared by Robbie Wuebbels estimating the subject property had a market value of \$8,200 as of January 4, 2020. The appraiser described the subject parcel as containing 10,282 square feet of land area and being located in a small rural subdivision with no amenities and located about 4 miles outside of Carlyle.

¹ Both parties submitted copies of the subject's property record card depicting a parcel size of 10,335 square feet of land area.

Under the sales comparison approach to value, Wuebbels analyzed three comparable sales of rural/subdivision parcels ranging in size from 10,367 to 20,670 square feet of land area. The parcels are located within .15 of a mile from the subject and sold from March 2016 to July 2017 for prices ranging from \$7,000 to \$15,000 or from \$0.67 to \$0.96 per square foot of land area.

As part of the report, Wuebbels noted that appraisal sale #1 had an unusable mobile home on the lot at the time of sale and no value was afforded for the mobile home. Appraisal sales #2 and #3 were each vacant at the time of sale and neither had electric service. Wuebbels noted that the subject parcel has neither electric nor public sewer or a private sewer. The appraiser made adjustments for site/view resulting in adjusted sales prices ranging from \$7,000 to \$9,915. Through this process, the appraiser opined a market value for the subject property of \$8,200 or \$0.79 per square foot of land area, when using the correct lot size of 10,335 square feet.

The appellants also submitted four published articles related to 2019 housing markets, Illinois property taxes, one asserting that high Illinois taxes hurt home investment and one concerning the assessment process. Based on the foregoing evidence and argument, the appellants requested a reduced total assessment reflective of the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$6,940. The subject's assessment reflects a market value of \$20,304 or \$1.96 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 response to the appellant's appeal, the board of review submitted a memorandum outlining that the subject parcel was last purchased in May 2015 for \$18,000 (Exhibit A). As to the appellants' appraisal report, the board of review noted that the appraiser set forth an erroneous land area for the subject. Furthermore, in reliance on Exhibit B, the board of review contends that appraisal sale #3 consisted of a single parcel, not the two parcels that were later combined as shown in the exhibit; the board of review contends the sale price applied only to one parcel would reflect \$0.80 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted Exhibit C with information on six comparable sales located in the subject's subdivision. Board of review sales #1, #2 and #3 are the same properties as appraisal sales #1, #2 and #3, respectively. Contrary to the data in the appellant's appraisal report, the board of review depicts that each of the parcels contains 10,335 square feet of land area. The comparables sold from March 2016 to September 2020 for prices ranging from \$7,000 to \$17,000 or from \$0.68 to \$1.64 per square foot land area. An aerial map supplied by the board of review depicts the location of the subject and six comparable parcels. Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Board finds the four articles submitted by the appellants concerning the general decline in the housing market and/or the impact of property taxes on market interest are

not probative of the fair market value of the subject property as of the subject's January 1, 2019 assessment date and have not been further considered in this decision.

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 record evidence establishes that the subject is overvalued and reduction in the assessment is warranted.

The Board finds the appellants submitted an appraisal of the subject property with a final value conclusion of \$8,200, however, the Board finds the descriptive characteristics of these three comparable sales utilized in the appraisal differed in lot size based on the board of review's submission of property record cards. Furthermore, the appellants did not refute the lot size data with any rebuttal filing. Therefore, the Board finds these substantial descriptive errors in the appellants' appraisal report severely detract from the appraisal's reliability as a valid indicator of the subject's estimated market value as of January 1, 2019 and/or the appraisal valuation date of January 4, 2020. Due to the utilization of erroneous descriptive data for the three comparable sales in the sales comparison approach of Wuebbels' appraisal, the Board finds that it cannot rely upon the appraisal's opinion of value and will instead examine the raw sales data submitted by both parties, where there are three common sales presented, but with corrected lot size data.

The Board has given reduced weight to board of review sales #1, #2, #3 and #6 which sold in either 2017 or 2016, dates more distant in time from the valuation date at issue herein of January 1, 2019, and thus less likely to be indicative of the subject's estimated market value.

The Board finds the best evidence of market value to be the board of review comparable sales #4 and #5 which are each similar to the subject in location and lot size. These two board of review comparables sold in February and September 2020 for prices of \$15,000 and \$17,000 or for \$1.45 and \$1.64 per square foot of living area, including land. The subject's assessment reflects a market value of \$20,304 or \$1.96 per square foot of land area, which is above the best comparable sales in the record both in terms of overall value and on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds 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: June 21, 2022



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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