



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

APPELLANT: J. Frank Doyle  
DOCKET NO.: 19-09355.001-R-1 through 19-09355.006-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are J. Frank Doyle, the appellant, and the Warren 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 **Warren** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
19-09355.001-R-1	09-021-002-06	3,730	0	\$3,730
19-09355.002-R-1	09-021-002-09	3,170	0	\$3,170
19-09355.003-R-1	09-021-002-11	3,300	0	\$3,300
19-09355.004-R-1	09-021-002-12	3,040	0	\$3,040
19-09355.005-R-1	09-021-002-13	2,350	0	\$2,350
19-09355.006-R-1	09-021-002-14	3,780	0	\$3,780

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Warren 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 appeal concerns six vacant parcels of residential land which range in size from 23,522 to 44,866 square feet of land area. The parcels lack municipal water, sewer or natural gas service and are each located in Monmouth Township, Warren County.

The subject parcels each have a land assessment of \$5,500 which reflects a market value of approximately \$16,546 when using the 2019 three year average median level of assessment for Warren County of 33.24% as determined by the Illinois Department of Revenue. Based upon the respective lot sizes, the subject parcels have land assessments and estimated market values as follows:

<b>PARCEL NUMBER</b>	<b>SQ FT LOT SIZE</b>	<b>MV PER SQ FT</b>	<b>AV PER SQ FT</b>
09-021-002-06	44,866 (1.03 acres)	\$0.37	\$0.12
09-021-002-09	31,799 (.73 acres)	\$0.52	\$0.17
09-021-002-11	33,106 (.76 acres)	\$0.50	\$0.17
09-021-002-12	30,492 (.70 acres)	\$0.54	\$0.18
09-021-002-13	23,522 (.54 acres)	\$0.70	\$0.23
09-021-002-14	37,897 (.87 acres)	\$0.44	\$0.15

The appellant reported that 17 acres of unimproved farmland was purchased in April 1973 by the appellant and Fred E. Doyle. The acreage was sold by Monmouth Trust & Savings Bank as Trustee under Trust Agreement #126 for \$20,400. A portion of the original 17 acres was surveyed and subdivided on or about November 22, 1978 resulting in seven residential lots being created, five of which sold over a period of 42 years. On or about June 28, 2004, the appellant reports that the remaining portion of the original 17 acres was surveyed and subdivided into eleven residential building lots. Subsequently six of those parcels were sold, five of which have been improved with residential dwellings.

The appellant further described each parcel on appeal as being a vacant subdivision lot with no water, no sewer or close access to natural gas. Appellant further asserted that no new dwellings have been constructed on vacant unimproved lots within Monmouth city limits for the prior four or five years. The appellant further contends that in calendar years 2018 to 2020 only one or two new dwellings have been built each year on vacant parcels in Warren County.

The appellant contends overvaluation and lack of assessment equity as the bases of the appeal as to each of these six vacant parcels. In support of this argument, the appellant submitted information on four comparable properties with both sales and equity data. The comparables are located from 1.5 to 4.5 miles from the subject and consist of land described either as rural residential or rural subdivision. Three comparables are vacant. Comparable #1 has a shed that was constructed in 1975 with an improvement assessment of \$1,370. The comparable parcels range in size from 23,180 to 140,263 square feet of land area or from .53 to 3.22 acres. The comparables sold from September 2018 to January 2019 for prices ranging from \$10,000 to \$25,000 or from \$.15 to \$.43 per square foot of land area. The comparables have land assessments ranging from \$1,980 to \$8,530 or either \$.04 or \$.09 per square foot of land area.

The appellant contends that parcel ending in -06 is listed with a realty company and has been available since 1978 when the subdivision was established. The appellant reports that parcel ending in -09 is a long, narrow lot adjacent to a public golf course and is listed with a realty company. The parcels ending in -11, -12 and -13 reportedly are each listed with a realty company and each is “facing to public golf course.” The appellant contends the parcel ending in -14 is listed with a realty company, has a drainage easement on the northeast side and lacks a golf course view.

Based on the foregoing evidence and argument, the appellant requested reductions in the subject’s land assessments be reflective of \$.05 per square foot of land area for parcels ending in

-06, -09 and -14. For parcels with a golf course view and ending in -11, -12 and -13, the appellant requested a reduced land assessment of \$.09 per square foot of land area.

The board of review submitted five sets of "Board of Review Notes on Appeal" for each of the parcels on appeal.

In support of its contention of the correct assessment as to the parcels ending in -06 and -09, the board of review submitted information on three comparable sales located either in the same rural subdivision or .6 of a mile from the subject. In a memorandum, the board of review acknowledged that demand and sales of similar lots in the area was minimal, the properties were vacant at the time of sale and similar to the subject parcels. The comparable vacant land parcels range in size from 18,731 to 31,363 square feet of land area. The comparables sold from August 2014 to August 2017 for prices ranging from \$22,000 to \$38,000 or from \$1.17 to \$1.21 per square foot of land area. As to parcels ending in -06 and -09, the board of review provided no data on the appellant's claim of lack of assessment equity.

In support of its contention of the correct assessment as to the parcels ending in -11, -12, -13 and -14, the board of review submitted information on four equity comparables located in neighboring rural subdivisions and within .2 of a mile from the subject. In a memorandum, the board of review acknowledged that the subject parcels are more than 75% tree covered and sales of similar lots are very rare in the area. The comparable vacant land parcels are reportedly similar to the subject with tree coverage and range in size from 20,424 to 3,030 square feet of land area. The comparables each have land assessments of \$2,600 or from \$.08 to \$.13 per square foot of land area. As to parcels ending in -11, -12, -13 and -14, the board of review provided no data on the appellant's claim of overvaluation.

Based on the foregoing evidence, the board of review requested confirmation of the assessments of the six parcels on appeal in this proceeding.

In rebuttal, the appellant raised a new legal issue concerning developer's relief which provides a preferential assessment for parcels that were platted and subdivided in accordance with the Plat Act, the platting occurred after January 1, 1978, at the time of platting the property was in excess of five acres, and at the time of platting (or replatting) the property was vacant or used as farm land. (See 35 ILCS 200/10-31) The appellant contends that the ten acres that were subdivided as of June 30, 2004, known as parcels ending in -09 and -11 through -14, should qualify under this statutory provision.

### **Conclusion of Law**

As an initial matter, the appellant raised a new basis of appeal in rebuttal which is not permitted under the procedural rules of the Property Tax Appeal Board. As the appellant recognized in the letter issued August 12, 2021 authorizing the filing of rebuttal evidence, "all evidence has been submitted" and the filing period for submission of evidence in regard to this appeal was closed. As set forth in the Property Tax Code, "Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board." (35 ILCS 200/16-180) The appellant did not commence this appeal with a "contention of law" and/or citation to Section 10-31 of the Property Tax Code. The appellant is thus prohibited from raising a new basis of appeal under the

developer's relief provisions of the Property Tax Code in rebuttal and those issues may not be further addressed in this decision.

In part, the appellant contends 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 met this burden of proof and reduction in the assessments of the parcels ending in -09 and -11 through -14 are warranted on grounds of overvaluation.

The appellant provided four comparable sales to support the overvaluation claim, although the parcels varied greatly in size when compared to the six parcels on appeal. However, the appellant's sales all occurred in either 2018 or 2019, dates proximate in time to the lien date at issued of January 1, 2019. In contrast, the board of review provided three comparable sales in support of the assessments of the parcels ending in -06 and -09 which also varied in size from the subject parcels, but more importantly sold either in 2014 or 2017, dates more remote in time to the valuation date at issue than the sales presented by the appellant. Thus, the Property Tax Appeal Board has given lesser weight to the three sales presented by the board of review as that sales did not occur as proximate in time to the lien date at issue herein.

The Board finds the best evidence of market value to be the appellant's comparable sales which occurred most proximate to January 1, 2019. The appellant's comparables sold for prices ranging from \$.15 to \$.43 per square foot of land area. But for the appellant's parcel ending in -06, each of the remaining five parcels on appeal reflects an estimated market value ranging from \$.44 to \$.70 per square foot of land area, which is above the sales prices of the best comparables in the record which occurred most proximate in time to the lien date. The Board finds but for parcel 09-021-002-06, the remaining five subject parcels are each overvalued when the Board gives greatest weight to appellant's comparable sale #1 which sold for \$.43 per square foot of land area. Furthermore, the parcel ending in -06 is the largest parcel on appeal. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, the Board finds that the parcel ending in -06 should have a lower price per square foot than the remaining parcels on appeal. Thus, in conclusion, based on this evidence, the Board finds reductions in the assessments of each of the parcels on appeal are justified based on overvaluation.

In the alternative, the appellant contends unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data submitted by both parties and considering the reduction in assessment of the parcels for overvaluation, the Board finds that the subject property parcels are equitably assessed at either \$.08 or \$.10 per square foot of land area and no further reduction in the assessments of the subject parcels is warranted on grounds of lack of uniformity.

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.



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Chairman



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Member



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Member

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Member



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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 27, 2023



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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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