



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

APPELLANT: Eric M. Broberg
DOCKET NO.: 22-02211.001-R-1
PARCEL NO.: 07-02-411-006

The parties of record before the Property Tax Appeal Board are Eric M. Broberg, the appellant, and the Woodford 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 **Woodford** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,519
IMPR.: \$0
TOTAL: \$1,519

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Woodford County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 for a hearing at the Woodford County Courthouse in Eureka pursuant to a prior written notice. Appearing was the appellant Eric M. Broberg and spouse, Carrie Broberg and appearing on behalf of the Woodford County Board of Review was Supervisor of Assessments and Clerk to the Board of Review, Janet Gibbs, Board of Review Chairman, Bolden Malcom and Board of Review Members, Roger Alig and Cheryl Suckow.

The subject property consists of a vacant lot containing 12,000 square feet of land area. The property is located in Spring Bay, Spring Bay Township, Woodford County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located in Spring Bay and less than 1 mile from the subject. The comparables are vacant lots ranging in size from

12,000 to 29,108 square feet of land area. The comparables have land assessments ranging from \$1,453 to \$2,778 or from \$.06 to \$.18 per square foot of land area. The appellant testified that the subject lot is located in the 100 year and 500 year flood plains. Based on this evidence the appellant requested a reduction in the subject's assessment.

The appellant submitted the Woodford County Board of Review Notice of Final Decision that disclosed a land assessment of \$3,038 or \$.25 per square foot of land area for the 2022 tax year.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 Board finds the only evidence of assessment equity to be the five comparables submitted by the appellant. The Board gives less weight to appellant's comparables #1, #4 and #5 which are less similar to the subject in size. The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 which are most similar to the subject in size. These comparables had land assessments of \$1,453 and \$1,567, respectively. The subject's land assessment of \$3,038 falls above the two best comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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 15, 2024



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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Property Tax Appeal Board
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APPELLANT

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COUNTY

Woodford County Board of Review
Woodford County Courthouse
115 N Main Street
Eureka, IL 61530