



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

APPELLANT: William & Laurie Lampen
DOCKET NO.: 22-04628.001-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 **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: \$18,970
IMPR.: \$6,820
TOTAL: \$25,790

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from the 2019 assessment year decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) allowing for a direct appeal in order to challenge 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 subject property consists of a 10,036 square foot site improved with a 720 square foot garage, a carport and a 468 square foot screened porch. The subject site is located across from the harbor at the Lakeshore Acres subdivision and has use of an assigned one-half of a dock which provides access to Carlyle Lake. The subject property is identified as Lakeshore Acres Lot 23 and is located in Carlyle, Irishtown Township, Clinton County.

The appellants contend overvaluation, contention of law and assessment inequity with respect to the subject's land assessment as the bases of the appeal.

In support of the overvaluation argument the appellants submitted an appraisal for a property described as Lakeshore Acres Lot 51 which is not the subject property. The appraisal provides an estimate of market value for the property of \$60,000 as of January 3, 2020. The appraisal was

prepared by Robbie Wuebbels, a Certified Residential Real Estate Appraiser. In estimating the market value of this property, the appraiser developed the sales comparison approach to value selecting three comparable sales located within 0.21 of a mile from the subject property. The comparables are each improvements with living area unlike the subject and have varying degrees of similarity to the subject in site size and other features. 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. After adjustments, the appraiser arrived at adjusted sale prices of the comparables ranging from \$52,800 to \$69,815 and an opinion of market value for Lakeshore Acres Lot 51 of \$60,000.

With respect to the contention of law argument, the appellants submitted a copy of the 2019 favorable Property Tax Appeal Board decision, Docket Number 2019-03170.001-R-1, arguing the 2019 was the beginning of the quadrennial assessment cycle and that it "should be common sense to adjust the subsequent next 3 year valuations which are within the same quadrennial period." The appellants indicated on the appeal petition the subject property was not owner occupied and also submitted a copy of the Clinton County Property Tax Statement for the 2022 tax year which disclosed the subject property does not have a general homestead exemption.

As to the appellants' inequity argument, with respect to the subject's land assessment, the Board finds no equity comparables were submitted by the appellants in support of this argument. Therefore, this basis of the appeal shall not be further discussed.

Based on this evidence, the appellants requested the subject's land assessment be reduced to \$13,505.36 or \$1.35 per square foot of land area with a total assessment of \$20,325.36 which equates to a market value of \$60,982 or \$6.08 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 \$25,790 with a land assessment of \$18,970 or \$1.89 per square foot of land area. The subject's total assessment reflects a market value of \$78,484 or \$7.82 per square foot of land area, when using the statutory level of assessment of 32.86%.

In response to the appellants' evidence the board of review submitted a brief contending the subject property is not an owner occupied dwelling and therefore is not eligible for a rollover of the Board's 2019 decision under Section 16-185. The board of review noted the subject property is described as Lakeshore Acres Subdivision; Lot 23 with a street address of 16206 Cherry St. while the appellants' appraisal evidence is for the property located at 18811 Maple St., which is not the subject property under appeal.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within approximately 0.20 of a mile from the subject property. The comparables have lots ranging in size from 5,018 to 10,036 square feet of land area each with boat dock access. Three comparables are vacant lots and comparable #2 has a 1,008 square foot pole building. The comparables sold from January to September 2022 for prices ranging from \$33,000 to \$60,000 or from \$5.21 to \$7.97 per square foot of land area. The board of review also submitted the PTAX-203 Real Estate Transfer Declaration for each of its comparable sales where board of review comparable #2 is depicted to be the sale of land and residence. The

board of review also submitted an aerial map depicting the subject and proximity to each of its comparables. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

The appellants argue, in part, a contention of law regarding the interpretation and application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds that no change in the subject's 2021 assessment should be made pursuant to Section 16-185 which provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a **residence occupied by the owner** is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

The Board finds the subject property is not an owner occupied residential property and that Section 16-185 is not applicable in this appeal. The board of review stated in its brief that the subject property was not owner occupied, which was not refuted by the appellants. Furthermore, the 2021 property tax statement for the subject property, submitted by the appellants, excludes a general homestead exemption for the subject property which further supports the non-owner occupied status of the subject property. Therefore, the Board finds no reduction in the subject's assessment, based on the application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185), is warranted.

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

The appellants submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration. The Board finds the appellants' appraisal is for a property which is not the subject, as required under Section 1910.65(c)(1) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.65(c)(1) As a result, no weight is given to the opinion of value contained in the appraisal. The Board gives little weight to board of review comparables #2 and #3 which are substantially smaller in site size relative to the subject and/or include a residential improvement in contrast to the subject.

The Board finds the best evidence of market value to be board of review comparables #1 and #4 which are more similar to the subject in location, site size and boat dock access. However, these two properties lack any garage, carport or porch amenity, suggesting an upward adjustment is needed to make these two properties more equivalent to the subject. These two comparables sold in January and September 2022 for prices of \$58,500 and \$60,000 or \$5.83 and \$5.98 per square foot of land area. The subject's assessment reflects a market value of \$78,484 or \$7.82 per square foot of land area, which falls above the two best comparable sales in the record. Given the subject's garage and other amenities a higher overall market value appears logical. Therefore, after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not 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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COUNTY

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