



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

APPELLANT: Orval Gearhart  
DOCKET NO.: 23-04252.001-R-1  
PARCEL NO.: 07-02-30-403-023

The parties of record before the Property Tax Appeal Board are Orval Gearhart, the appellant; and the Lee 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 Lee County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$11,100  
**IMPR.:** \$555  
**TOTAL:** \$11,655

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Lee County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 is improved with a metal shed with a gravel floor built in 1963. The subject has an approximately 94,961 square foot, or 2.18 acre, site and is located in Dixon, Dixon Township, Lee County.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal. No contention was made regarding the improvement assessment. In support of this argument, the appellant submitted information on four equity comparables located adjacent to the subject or within 400 feet of the subject. The parcels range in size from approximately 214,315 to 1,561,190 square feet of land area and are vacant lots. The comparables have land assessments ranging from \$8,147 to \$80,339 or from \$0.04 to \$0.06 per square foot of land area.

The appellant submitted a brief contending the subject property is not improved with a dwelling. The appellant argued the subject property is similar to the comparables in location and each of

these comparables and the subject have no septic/sewer, electric, or gas utilities. The appellant explained access to the subject property is through a 30 foot wide access easement over comparable #3, the subject property does not have direct access to any municipal road and cannot be subdivided.

With regard to comparable #1, the appellant asserted this property can be subdivided, is adjacent to utility connections, and has frontage and an entrance off Galena Avenue. With regard to comparable #2, the appellant asserted this property is accessed only through a 30 foot wide easement, is close to utility connections, and is subdividable. With regard to comparable #3, the appellant stated this property has frontage on Galena Avenue with a commercial entrance, is subdividable, and is adjacent to utility connections. With regard to comparable #4, the appellant asserted this property has frontage on a county road, is subdividable, and is close to utility connections.

Based on this evidence, the appellant requested a reduction in the subject's land assessment to \$3,330 or \$0.04 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,655. The subject property has a land assessment of \$11,100 or \$0.12 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located in Dixon. The board of review's comparables range in size from 0.10 of an acre to 2.82 acres, or from 4,356 to 122,839 square feet, of land area. Comparables #1, #2, and #3 are each improved with a residence and comparable #4 is vacant residential land. The comparables have land assessments ranging from \$1,205 to \$14,705 or from \$0.12 to \$0.28 per square foot of land area.

The board of review submitted a brief contending that the appellant's comparable #1 is a vacant commercial lot, the appellant's comparable #2 is a vacant residential wooded lot assessed as rural recreational land, the appellant's comparable #3 is a vacant residential parcel assessed as rural recreational land, and the appellant's comparable #4 is a vacant commercial parcel assessed with a 0.50 factor. The board of review explained unimproved lots greater than 5 acres are assessed as rural recreational land with a 0.50 factor. The board of review argued the subject is smaller than 5 acres and is improved with a garage/shed so it does not qualify for assessment as rural recreational land. The board of review asserted the improvement assessment for the subject property is only for the garage/shed and not for any dwelling on the property.

The board of review submitted a map depicting the subject, the appellant's comparable #3 and the easement over this property to benefit the subject. The board of review contended several other properties use this easement for access.

With regard to the board of review's comparables, the board of review explained comparable #1 is the parcel the subject property was split from, both of which are assessed as improved residential parcels. The board of review asserted comparable #4 is a vacant residential parcel that used the same easement as the subject property.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of eight equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #4 and the board of review's comparable #4, due to significant differences from the subject in lot size and/or which are commercial lots unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #3 and the board of review's comparables #1, #2, and #3, which are more similar to the subject in site size, are residential lots like the subject, and are relatively similar to the subject in location. However, these comparables have superior access when compared to the subject and three comparables have utilities unlike the subject, suggesting downward adjustments to these comparables would be needed for these features to make them more equivalent to the subject. Two comparables are larger sites than the subject and two comparables are smaller site than the subject, suggesting adjustments to these comparables for site size would also be needed. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases.

These comparables have land assessments that range from \$4,042 to \$22,069 or from \$0.06 to \$0.19 per square foot of land area. The subject's land assessment of \$11,100 or \$0.12 per square foot of land area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: \_\_\_\_\_

November 19, 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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