



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

APPELLANT: Ruth E. Sanders Trust  
DOCKET NO.: 13-00421.001-C-1  
PARCEL NO.: 15-14-13-201-018

The parties of record before the Property Tax Appeal Board are Ruth E. Sanders Trust, the appellant, by attorney John A. Stevenson of Lackey & Stevenson, P.C. in Centralia; and the Clinton County Board of Review.

Based on the facts and exhibits presented, 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:** \$70,560  
**IMPR.:** \$0  
**TOTAL:** \$70,560

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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) contesting the assessment for the 2013 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 is a vacant parcel with 126,760 square feet of land area. The property is located in Centralia, Brookside Township, Clinton County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal

estimating the subject property had a market value of \$124,000 or \$.98 per square foot of land area as of November 6, 2013. The appraisal was prepared by Bryan Cain, certified general real estate appraiser, of Bernhardt & Cain Appraisals, Inc.

Cain explained within the report that the subject's neighborhood is considered to be the western Centralia Business District of Centralia, which is made up mostly of commercial and retail properties. He also indicated that Highway 161 runs by the property and is referred to as West McCord Street in the City of Centralia. The appraiser noted the neighborhood is a busy area; however, there has been no new construction or sales within the last few years. He also stated the neighborhood is somewhat of a depressed area; however, all of Centralia appears to be depressed.

The subject property is described as a level tract of land located on the south side of West McCord Street and west of Brookside Avenue. All public utilities are available. The appraiser stated in the report that the property is in a good location, but in a very depressed area.

In estimating the market value of the subject property the appraiser developed the sales comparison approach. Cain stated in the report that he made an extensive search of sales in the immediate area and found that there are no sales within the last few years. He stated this is a very slow growth area and would appear to be very depressed at the present time.

The appraiser found three comparable sales within the City of Centralia. Comparable sale #1 was a vacant site with 6,400 square feet of land area that sold in October 2013 for a price of \$12,000 or \$1.88 per square foot of land area. Comparable sale #2 and sale #3 both had buildings located on them and the appraiser performed an extraction method to figure a site value. Comparable sale #2 was a 9,600 square foot site improved with a 3,200 square foot pole building on a slab foundation built in 1995.<sup>1</sup> This property sold in June 2012 for a price of \$57,000. The appraiser estimated the property had a building value of \$44,800 and a residual land value of \$12,200 or \$1.27 per square foot of land area. Comparable sale #3 was an 8,000 square foot site improved with a one-story frame building on a slab foundation built in 1933 but with an effective date of 1985. This property sold in August 2012 for a price of \$42,000. The

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<sup>1</sup> The descriptions of the buildings located on comparable sales #2 and #3 were taken from copies of the property record cards for these properties submitted by the Clinton County Board of Review.

appraiser estimated the property had a building value of \$31,875 and a residual land value of \$10,215 or \$1.28 per square foot of land area.

The appraiser stated in the report that based on his years of work that the smaller the site the higher the value. As a result he made a negative \$.50 per square foot adjustment to each of the sales to arrive at adjusted prices ranging from \$.77 to \$1.38 per square foot of land area. The appraiser stated the average or midrange of the three comparables is \$.98 per square foot, which was assigned to the subject property to arrive at an estimated value of \$124,000. Based this evidence the appellant requested the subject's assessment be reduced to \$41,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,560. The subject's assessment reflects a market value of \$211,384 or \$1.67 per square foot of land area when using the 2013 three year average median level of assessment for Clinton County of 33.38% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review explained the subject property is located at the intersection of McCord Street and Brookside Avenue and Aaron Parkway, a main thoroughfare through the city of Centralia. McCord Street is a 4-lane highway and Brookside Avenue and Aaron Parkway are two-way streets. The board of review asserted the comparables used by the appellant's appraiser are smaller in size and located on one-way streets. The board of review considered the subject to be in a superior location.

In rebuttal, the board of review argued the appellant's appraiser failed to show how the extracted building values for comparables #2 and #3 were calculated. The board of review also submitted copies of the property record cards associated with appellant's appraiser's comparable sales #2 and #3 that were provided by Marion County, where these properties are located, disclosing these comparables had land assessments reflecting market values of \$2.27 per square foot of land area. The board of review argued that if the same adjustment for size as used by the appraiser is made, the unit prices would be \$1.77 per square foot of land area and the subject is value at \$1.67 per square foot of land area. The board of review also noted the subject property had superior zoning, which allowed for additional uses, than the comparables used in the appraisal.

In support of the assessment the board of review submitted information on three comparables located in Centralia. Board of review comparable sales #4 and #5 were both located along McCord Street.<sup>2</sup> The board of review acknowledged these sales may be older but the values show that the land is consistently purchased for more in the area located on West McCord Street. The comparables provided by the board of review ranged in size from 6,250 to 78,844 square feet of land area. These properties sold from December 2007 to August 2011 for prices ranging from \$32,000 to \$400,000 or from \$5.07 to \$7.29 per square foot of land area.<sup>3</sup> Using the same adjustment for size as used by the appellant's appraiser and a negative adjustment for time due to slow growth in the area, the board of review calculated adjusted prices ranging from \$4.07 to \$6.04 per square foot of land area.

Based on this evidence the board of review requested the assessment be upheld.

#### Conclusion of Law

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

The Property Tax Appeal Board gives little weight to the appraisal submitted by the appellant in support of the overvaluation argument. The appellant's appraiser relied on the sales comparison approach in estimating the market value of the subject property. However, two of the three sales used by the appraiser were improved with buildings. In using these comparables the appraiser asserted he estimated the land value associated with these sales by subtracting the value associated with the buildings. However, the appraisal was void of any

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<sup>2</sup> In its grid analysis the board of review numbered appellant's appraisal comparable sales as comparable sales #1, #2 and #3 and the additional sales it identified as comparable sales #4, #5 and #6.

<sup>3</sup> Although the board of review grid analysis on page two of its brief indicated its comparable sale #5 sold in August 2010 a copy of the property record card and the PTAX-203 Illinois Real Estate Transfer declaration indicated this property sold in December 2007. Board of review Exhibit F also disclosed the comparable sale #5 sold in December 2007.

explanation on how the building value was determined, which detracts from the credibility and weight that can be given the appraised value developed by the appellant's appraiser.

The Board finds the best three sales in this record include comparable #1 contained in the appellant's appraisal and two comparables presented by the board of review identified as comparable sales #4 and #6. These three comparables ranged in size from 6,250 to 19,200 square feet of land area. These properties sold from August 2010 to October 2013 for prices ranging from \$12,000 to \$140,000 or from \$1.88 to \$7.29 per square foot of land area. The record also contains an additional sale presented by the board of review that was located across the street from the subject property that was also more similar to the subject in size with 78,844 square feet of land area. This property sold in December 2007 for a price of \$400,000 or \$5.07 per square foot of land area. This sale is somewhat dated and is given less weight. The subject's assessment reflects a market value of \$1.67 per square foot of land area, which is below the range established by the vacant land sales in the record on a square foot basis, which is justified considering the subject's size. Based on this evidence 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.

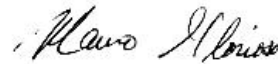
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Chairman



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Member



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Acting Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: September 18, 2015



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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 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 the subsequent year 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.

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.