



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

APPELLANT: Heartland Food Corp. BK#1142
DOCKET NO.: 13-01169.001-C-1
PARCEL NO.: 10-10-12-210-001

The parties of record before the Property Tax Appeal Board are Heartland Food Corp. BK#1142, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., in Chicago; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 39,570
IMPR.: \$ 89,140
TOTAL: \$128,710

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging 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 property consists of a one-story brick building that has 2,476 square feet of building area. The building that was constructed in 1972. Features include a fire protection sprinkler system. The improvements are situated on 95,832 square feet of land area. The subject property is used as a fast food restaurant. The subject property is located in Cincinnati Township, Tazewell County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming assessment inequity as the basis of the appeal. The subject's land assessment was not challenged. In support of the inequity claim, the appellant limited description information for three assessment comparables located in Morton, Illinois, but their proximity to the subject were not disclosed. Two comparables were reported to contain 2,343 and 3,001 square feet of building, while the building size for one comparable was not disclosed. The appellant's analysis did not disclose the

comparables' age, features or use. The comparables had improvement assessments ranging from \$65,730 to \$100,750 or from \$28.02¹ to \$33.57 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,710. The subject property had an improvement assessment of \$89,140 or \$36.00 per square foot of building area. In support of the subject's assessment, the board of review submitted a letter addressing the appeal and an equity analysis of six comparables. The comparables are located within two miles of the subject. The comparables are improved with one-story fast food restaurants that were built between 1978 and 2009. The buildings range in size from 1,664 to 6,036 square feet of building area and have features similar to the subject. The comparables had improvement assessments ranging from \$64,940 to \$205,420 or from \$31.20 to \$47.25 per square foot of building area.

With respect to the evidence submitted by the appellant, the board of review argued appellant's comparables are located 15 miles from the subject and do not compete with 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). Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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 failed to meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted nine assessment comparables for the Board's consideration. The Board gave less weight to the comparables submitted by the appellant due to their distant location when compared to the subject. Moreover, the appellant failed to provide complete descriptions of the comparables in order for the Board to perform a meaningful comparative analysis. The Board gave less weight to board of review comparable #3 due to its newer age and comparable #4 due to its larger building size when compared to the subject. The Board finds the remaining four comparables submitted by the board of review were more similar when compared to the subject in location, size, design, age and features. These comparables had improvement assessments ranging from \$64,940 to \$137,700 or from \$38.90 to \$47.25 per square foot of building area. The subject property had an improvement assessment of \$89,140 or \$36.00 per square foot of building area, which falls below the range established by the most similar assessment comparables contained in this record on a per square foot basis. Therefore, the Board finds no reduction in the subject's improvement assessment is warranted.

¹ Although the appellant did not disclose the building size for comparable #3, the per square foot improvement assessment depicted in the grid analysis suggests the property contains 2,345 square feet of building area.

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.



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: May 20, 2016



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.