



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

APPELLANT: PC Motel Ventures, LLC  
DOCKET NO.: 13-02622.001-C-2  
PARCEL NO.: 22-19.0-150-002

The parties of record before the Property Tax Appeal Board are PC Motel Ventures, LLC, the appellant, by attorney Jackson E. Donley in Springfield; and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Sangamon County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$426,724  
**IMPR.:** \$0  
**TOTAL:** \$426,724

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Sangamon 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 commercial 274,864 square foot vacant land parcel in Prairie Crossing Subdivision. The subject property is located in Capital Township, Sangamon County, Illinois.

The appellant contends overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted an appraisal of the subject property prepared by Michael E. Lipowsky. Lipowsky is an Illinois Certified General Real Estate Appraiser. The appraiser only incorporated the sales comparison approach to value. The appraiser estimated the subject had an estimated market value of \$1,278,000 as of January 1, 2010.

The appellant also submitted the Sangamon County Board of Review's final decision regarding the subject property. The subject property has a total assessment of \$530,478 which reflects an estimated market value of \$1,588,733 using Sangamon County's 2013 three-year median level of assessments of 33.39% as determined by the Illinois Department of Revenue. Based on this evidence, the appellant requested a reduction in the subject's assessed valuation.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the official rules of the Property Tax Appeal Board (86 Ill. Adm. Code §1910.40(a)). Therefore, the Sangamon County Board of Review was found to be in default.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted an appraisal estimating the subject property has a fair market value of \$1,278,000 as of January 1, 2010. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the official rules of the Property Tax Appeal Board (86 Ill. Adm. Code §1910.40(a)). The Board finds the best and only evidence of the subject property's fair market value is the appraisal submitted by the appellant estimating a fair market value of \$1,278,000. The subject property's final assessment of \$530,478 reflects an estimated market value of \$1,588,733, which is considerably higher than

the appraisal submitted by the appellant. Therefore, a reduction in the subject property's assessment is warranted. Since fair market value has been established, Sangamon County's 2013 three-year median level of assessments of 33.39% shall apply.

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

*K. L. Fan*

*Klaus Albrecht*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

*Jerry White*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Steffen*

\_\_\_\_\_  
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: December 18, 2015

*A. Proctor*

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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.