



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

APPELLANT: Heartland #8130
DOCKET NO.: 13-04078.001-C-1
PARCEL NO.: 22-10.0-378-009

The parties of record before the Property Tax Appeal Board are Heartland #8130, the appellant, by attorney Brian P. Liston of the Law Offices of Liston & Tsantilis, P.C., in Chicago; 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: \$169,423
IMPR.: \$160,371
TOTAL: \$329,794

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 2012 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 4,064 square foot commercial building that is 20 years old. The property has a 44,280 square foot site. Neither the appellant nor board of

review provided any further description of the subject property such as its use, story height, exterior construction or features. The subject property is located in Woodside Township, Sangamon County, Illinois.

The appellant contends the subject property was inequitably assessed. The appellant did not challenge the subject's land assessment. In support of the inequity claim, the appellant submitted the parcel number, address and building size of four suggested comparables. No further description information of the comparables was submitted such as their use, age, story height, exterior construction or features for comparison to the subject.¹ The comparables had improvement assessments ranging from \$64,642 to \$173,527 or from \$19.49 to \$38.00 per square foot of building area. The appellant also submitted a copy of a decision regarding the subject issued by the Property Tax Appeal Board for the prior tax year reducing the assessment to \$329,794 based on an agreement by the parties.

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 subject's final equalized assessment of \$350,426. The subject property had a final equalized improvement assessment of \$183,883 or \$45.25 per square foot of building area. The board of review did not submit any evidence to refute the evidence submitted by the appellant or demonstrate the subject property was uniformly assessed.

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

Conclusion of Law

The taxpayers argued 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

¹ The Property Tax Appeal Board returned the incomplete appeal to appellant's counsel with specific directions to fully complete Section V of the appeal petition. Appellant's counsel indicated Section V was completed to the best of our ability using all publically available information. Although no descriptive information could be attained, appellant's counsel alleged the comparables are the same type of commercial property as the subject.

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 appellant submitted four assessment comparables for the Board's consideration. The board of review did not present any evidence to support its assessment of the subject property. Based on this record, the Board finds only element of comparison that could be utilized was the building size of the subject and comparables. The Board was unable to determine the comparables' use, story height, age, exterior construction or features for a complete comparative analysis.

The Board gave less weight to comparable #3 submitted by the appellant due to its larger building size. The remaining three comparables had improvement assessments ranging from \$64,642 to \$173,527 or from \$19.50 to \$38.00 per square foot of living area. The subject has an improvement assessment of \$183,883 or \$45.25 per square foot of living area, which falls above the range established by the comparables contained in this record. Based on this limited record, a reduction in the subject's improvement assessment is warranted.

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

Acting Member



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: November 20, 2015



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.