



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

APPELLANT: Heartland Food Corporation BK# 10361
DOCKET NO.: 13-04472.001-C-1
PARCEL NO.: 06-06-17-201-001

The parties of record before the Property Tax Appeal Board are Heartland Food Corporation BK# 10361, 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, 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: \$84,890
IMPR: \$116,960
TOTAL: \$201,850

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 is improved with a one-story commercial building of brick construction with 3,390 square feet of building area. The building was constructed in 1996. Features of the building include a slab foundation, a sprinkler system and central air conditioning. Site improvements include asphalt

and concrete paving as well as a lighted sign. The property is used as a fast food restaurant. The property is located in Morton, Morton Township, Tazewell County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The appellant indicated that comparables #1 and #2 had 3,001 and 2,343 square feet of building area, respectively. The appellant did not provide the building area for comparable #3, however, the comparable apparently has 2,346 square feet of building area based on the appellant's calculation of the improvement assessment per square foot. The comparables had improvement assessments ranging from \$65,730 to \$100,750 or from \$28.02 to \$33.57 per square foot of building area. Based on this evidence the appellant requested the subject's improvement assessment be reduced to \$99,359 or \$29.31 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$201,850. The subject property has an improvement assessment of \$116,960 or \$34.50 per square foot of building area.

The board of review explained that the subject property is improved with a fast food restaurant located in the Morton market off of Interstate 74. The board of review asserted that the appellant failed to include other fast food facilities in the same location. It further stated appellant's comparable #3 falls outside the subject's market area and is not considered comparable to the subject.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story fast food restaurants that ranged in size from 2,763 to 5,091 square feet of building area. Each building was constructed on a slab foundation and ranged in age from 8 to 15 years old. The buildings are of masonry or frame construction. Each comparable has a sprinkler system and central air conditioning. These properties had improvement assessments that ranged from \$101,670 to \$214,540 or from \$36.80 to \$52.28 per square foot of building area. Based on this evidence the board of review contends no reduction in the subject's assessment is warranted.

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 Board finds the best evidence of assessment equity to be the comparables submitted by the board of review. These comparables had improvement assessments that ranged from \$36.80 to \$52.28 per square foot of building area. The subject's improvement assessment of \$34.50 per square foot of building area falls below the range established by the best comparables in this record. The Board gave less weight to the appellant's evidence as the appellant provided minimal descriptive information about the comparables which precluded a meaningful comparison with the subject property. Based on this record 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.

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

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.