



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

APPELLANT: Tom Harmon
DOCKET NO.: 14-00153.001-C-2
PARCEL NO.: 18-14-09-153-009

The parties of record before the Property Tax Appeal Board are Tom Harmon, the appellant, by attorney R. Kurt Wilke of Barber, Segatto, Hoffee, Wilke & Cate, LLP in Springfield; and the Fayette 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 **Fayette** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$20,495
IMPR: \$375,838
TOTAL: \$396,333

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Fayette County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2014 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 building of masonry exterior construction on a concrete slab foundation containing approximately 31,700 square feet of building area. The building was constructed in 1999 and is used as a grocery store. Features of the building include several walk-in coolers, an office area, two bathrooms, a break room, a meat

counter area, a meat processing room, a kitchen area and a produce room. The property has a 3.27 acre site and is located in Vandalia, Vandalia Township, Fayette 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 \$1,189,000 as of December 9, 2014. The appraisal as prepared by Bryan K. Cain, a Certified General Real Estate Appraiser, and Mitchell A. Cain, a Certified Residential Real Estate Appraiser, of Bernhardt & Cain Appraisals, Inc. in Vandalia. In estimating the market value of the subject property the appraisers developed the sales comparison approach to value.

The appellant also submitted a copy of the final decision issued by the Fayette County Board of Review disclosing the total assessment for the subject property of \$599,660. The subject's assessment reflects a market value of approximately \$1,798,980.

Based on this evidence the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of its contention of the correct assessment.

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 Board finds the only evidence of market value timely submitted to be the appraisal submitted by the appellant estimating the subject property had a market value of \$1,189,000 as of December 9, 2014. The subject's assessment reflects a market value above the appraised value presented by the appellant. The board of review did not timely submit its evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is

found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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



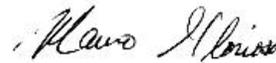
Member



Member



Acting Member



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.