



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

APPELLANT: Family Video - Hoogland Charles R. Trustees  
DOCKET NO.: 15-05751.001-C-1  
PARCEL NO.: 14-31.0-126-013

The parties of record before the Property Tax Appeal Board are Family Video - Hoogland Charles R. Trustees, the appellant, by attorney Robert W. McQuellon III in Peoria; and the Sangamon County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$136,166  
**IMPR.:** \$58,504  
**TOTAL:** \$194,670

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 2015 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 construction with 10,600 square feet of building area. The building was constructed in 1994. The property has a 136,166-square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story commercial buildings of masonry or frame construction that ranged in size from 11,388 to 14,000 square feet of building area. Four of the buildings were constructed from 1970 to 1992, the year of construction for comparable #3 was not disclosed. The comparable sales have sites ranging in size from 15,943 to 64,033 square feet of land area. The comparables are located throughout Illinois. The comparables sold from July 2013 to April 2015 for prices ranging from \$250,000 to \$630,000 or from \$21.12 to \$45.00 per square foot of building area, including land. Based on

this evidence the appellant requested the subject's assessment be reduced to \$194,670, which would reflect a market value of \$584,068 or \$55.10 per square foot of building area, including land, when applying the statutory level of assessments.

The appellant submitted a copy of the final decision of the Sangamon County Board of Review disclosing a total assessment of the subject property of \$253,164, reflecting a market value of \$759,492 or \$71.65 per square foot of building area, including land.

The board of review did not timely submit its "Board of Review Notes on Appeal" and submitted no evidence in support of the assessment of the subject property.

### **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 to be the comparable sales submitted by the appellant. These comparables sold for prices ranging from \$250,000 to \$630,000 or from \$21.12 to \$45.00 per square foot of building area, including land. The subject's assessment reflects a market value of \$759,492 or \$71.65 per square foot of building area, including land, which is significantly above the range established by the comparable sales in this record. The board of review did not timely submit its "Board of Review Notes on Appeal" and provided no evidence in support of its 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 commensurate with the appellant's request 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Acting 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: February 20, 2018



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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APPELLANT

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