



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

APPELLANT: Ralph Beck
DOCKET NO.: 16-01580.001-C-1
PARCEL NO.: 07-1-00475-002

The parties of record before the Property Tax Appeal Board are Ralph Beck, the appellant, and the Coles 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 Coles County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$ 8,041
IMPR.: \$10,219
TOTAL: \$18,260

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Coles County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2016 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Preliminary Factual Issue

The appellant's appraisal report described the subject parcel as containing \pm 1 acre of land area. The board of review in response to this appeal contended that the subject parcel consists of 1.93-acres of land area. As required by the procedural rules of the Property Tax Appeal Board, the board of review submitted a copy of the subject's "year 2017" property record card which depicted a land size of 1.93 acres.¹

In a written rebuttal signed by both the appellant and the appellant's appraiser, the appraiser reported that at the time the appraisal report was prepared "all of the information" indicate the lot was 1-acre of land area. No further dispute was made as to the lot size and, instead, the rebuttal

¹ The Property Tax Appeal Board further takes notice that the property record card includes the following notation: "2016 split from 475-G .82 AC to 475-001-G & 1.93 AC to 475-002-G." At page 22 of the appellant's appraisal report it was stated, "The subject property has recently been split from a larger parcel. As of the effective date of this report, a tax parcel number for this parcel has not been put on county tax records for this property."

stated, if there is actually 1.93-acres of land, "the additional .93 of an acre is considered excess land behind the property building in a less desirable location of Mattoon, Illinois, and without any utilities or street access." In addition to having poor drainage as depicted in photos submitted with the rebuttal, the appellant's appraiser estimated in the rebuttal filing that this excess land has a value of \$2,000 per acre resulting in a value of \$1,860 for the additional .93 of an acre of land. The rebuttal filing concluded, "If the site truly is 1.93 acres, the additional .93 acre would increase the indicated value of the property of the submitted appraisal to \$55,000 rounded."

Based on the foregoing evidence wherein the appellant did not dispute the lot size asserted by the assessing officials, the Property Tax Appeal Board will analyze this appeal on the basis of a 1.93-acre site and, therefore, an appellant modified appraisal estimated market value for the subject property as set forth in the rebuttal filing of \$55,000.

Findings of Fact

The subject property consists of a 42 foot by 56 foot or 2,352 square foot pole frame building of galvanized steel exterior finish with a concrete slab foundation. The pole building was approximately 18 years old with an effective age of 15 years and the parcel also features a gravel and concrete parking area. The property has a 1.93-acre site and is located in Mattoon, Mattoon Township, Coles County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal prepared by Stanley D. Gordon, an Illinois Certified General Real Estate Appraiser, estimating the subject property had a market value of \$55,000 as of January 9, 2017 as discussed in the "Preliminary Factual Issue" set forth above in this decision.

The appellant's appraiser reported that the subject property sold on September 30, 2016 for \$35,000 between relatives. For purposes of this assignment, the appraiser utilized both the cost and sales comparison approaches to value in opining a value for the subject property. The appraiser did not utilize the income approach to value noting that there were an insufficient number of rental properties in the market area for a small shop/storage property and also because the subject is owner utilized (Appraisal, p. 12).

At page 19 of the appraisal report, Gordon noted the subject site has no public water or sanitary sewer, no natural gas, or no telephone; it does have electricity. Entry to the property is from the west from Hayes Avenue "on to a public alley to its concrete drive/parking area." The parcel also has no landscaping. Gordon noted the site is adequate for its existing use as a shop/warehouse building although it also has adverse conditions of no frontage along a city street and limited availability of utilities.

Gordon opined a fair market value for the subject land of \$12,500 per acre as set forth on page 32 of the appraisal report. In the absence of vacant land sales in the neighborhood for the prior three years, Gordon estimated the land value based upon his experience in the subject neighborhood over the last ten years.

The appellant's appraiser outlined the cost approach to value concluding an estimated market value of \$48,000. After analyzing data related to three comparable sales and making adjustments for location, street frontage, effective age, site value, finished interior and parking area, Gordon opined a fair market value for the subject of \$56,000 under the sales comparison approach to value. In reconciliation, Gordon gave most weight to the sales comparison approach with some weight given the cost approach method and concluded an estimated market value for the subject property of \$53,000.²

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$19,874. The subject's assessment reflects a market value of \$59,861 or \$25.45 per square foot of building area, land included, when using the 2016 three year average median level of assessment for Coles County of 33.20% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review submitted a letter indicating that it "accepted the appraisal" submitted by the appellant, but asserted that the subject parcel contains 1.93-acres of land area rather than the 1-acre reported in the appraisal. (See "Preliminary Factual Issue" discussion above). The letter further asserted "[a]pplying the appraiser's opinion of lot value for the extra 0.93 acre indicates a value of \$21,541." The board of review reported the "final value of \$19,874 is less than the appraiser's estimate."

The board of review articulated that the appellant's appraiser estimated a land value in the cost approach of \$12,500 per acre which would reflect a value for 1.93 acres of \$24,125. The board of review contends that the value of \$11,625 for the additional .93 acre of land should be added to the appraisal's value conclusion of \$53,000 for a final value conclusion for the entire property of \$64,625.

Besides making reference to the 2016 sale of the subject property for \$35,000, the board of review provided no other market value evidence to support the estimated market value of the subject property as reflected by its assessment.

The written rebuttal submitted by the appellant has been fully detailed previously in this decision.

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.

² See previous discussion regarding the addition for .93 of an acre of land not originally included in the value conclusion.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. As set forth in the appellant's rebuttal which was also signed by the appellant's licensed appraiser, accepting that the subject parcel consists of 1.93 acres of land area, the appellant has now provided an adjusted estimated market value for the subject property of \$55,000. The board of review provided no supporting market value evidence other than agreeing with the appellant's appraisal report in general but applying a land value of \$12,500 per acre as found in the appraisal to the entire 1.93-acre site. There was no other factual support for this land value conclusion set forth by the board of review.

The only other market evidence in the record presented by the board of review was the 2016 sale of the subject property. The appellant's appraisal report indicated that this was a sale between relatives and the board of review did not dispute the assertion of a sale between related parties. The Property Tax Appeal Board finds, without additional evidence, that a sale of property between related parties does not typically represent an arm's length sale transaction that could be considered indicative of fair cash value or market value.

The subject's assessment reflects a market value of \$59,861 or \$25.45 per square foot of building area, including land, which is above the adjusted appraised value of \$55,000. The Board finds the subject property had a market value of \$55,000 as of the assessment date at issue. Since market value has been established the 2016 three year average median level of assessments for Coles County of 33.20% as determined by the Illinois Department of Revenue shall apply. (86 Ill.Admin.Code §1910.50(c)(1)).

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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

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: November 19, 2019



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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COUNTY

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