



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

APPELLANT: Robert Ramsey  
DOCKET NO.: 16-05289.001-C-1  
PARCEL NO.: 07-1-00592-000

The parties of record before the Property Tax Appeal Board are Robert Ramsey, 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:** \$9,319  
**IMPR.:** \$213,810  
**TOTAL:** \$223,129

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.

**Findings of Fact**

The subject property consists of six, one-story metal-sided (pole barn) structures totaling approximately 44,360 square feet of building area.<sup>1</sup> Approximately 43,760 square feet is available for use as mini-warehouse units and 600 square feet are utilized as the office area. The buildings were constructed variously in 1998, 1999, 2004, 2005 and 2014. Features of the buildings include concrete flooring. The property has an approximately 2.33-acre site and is located in Mattoon Township, Coles County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in Mattoon and from 1.2 to 2.5-miles from the subject property. The

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<sup>1</sup> The appellant set forth a building size total of 40,360 square feet whereas the board of review reported the discovery of error(s) in the computer-based records; once corrected, the subject has a total building size of 44,360 square feet.

comparables consist of two, four and eleven one-story pole barn constructed buildings that were from 1 to 33 years old. The comparable properties have total building areas ranging from 5,040 to 36,776 square feet of building area with improvement assessments ranging from \$21,113 to \$168,167 or from \$4.19 to \$4.57 per square foot of building area. Based on the foregoing evidence of comparable area properties, the appellant requested a reduced improvement assessment of \$165,036 or \$3.72 per square foot of building area based on the total building area of 44,360 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$258,110. The subject property has an improvement assessment of \$248,791 or \$5.61 per square foot of building area.

As part of its submission, the board of review proposed to reduce the subject's improvement assessment to \$213,810 or \$4.82 per square foot of building area. The appellant was informed of this proposed assessment reduction. The only response from the appellant was a request for an extension of time to rebut the board of review's evidence<sup>2</sup> which therefore was deemed to be a rejection of the proposed assessment reduction.

In response to the appellant's comparable evidence, the board of review argued the buildings were older than the subject's buildings on an aggregate basis and thus, the subject is appropriately assessed (assuming the proposed reduction) as compared to the competing older properties.

Next in response to this appeal based on lack of assessment uniformity, the board of review outlined data on five comparable sales of mini-storage unit properties. The five sales occurred from January 2005 to October 2010 for prices ranging from \$50,000 to \$468,000 or from \$16.76 to \$33.33 per square foot of building area, including land.

Next in response, the board of review outlined its income approach analysis for the subject property depicting a value conclusion of \$891,540 or a total assessment of \$297,180.

The board of review failed to supply any assessment information in response to this appeal to support the assessment of the subject property. Based on the foregoing evidence, the board of review proposed a reduced total assessment for the subject property of \$223,129.

On March 21, 2018, the appellant postmarked a multi-page rebuttal filing to the Property Tax Appeal Board. The Board finds this rebuttal filing is untimely and will not be considered in this appeal.

### **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

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<sup>2</sup> By letter dated March 15, 2018, the appellant was informed that his request for an extension of time to file rebuttal evidence was denied in accordance with the Board's procedural rules. (86 Ill.Admin.Code §1910.66(b)).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of assessment equity submitted in this proceeding was the appellant's three comparables that were mostly older than the subject buildings. These comparables had improvement assessments that ranged from \$4.19 to \$4.57 per square foot of building area. The subject's improvement assessment as proposed within the Board of Review – Notes on Appeal of \$213,810 or \$4.82 per square foot of building area falls above the range established by the only comparables in this record but appears to be logical given the newer age of several of the subject buildings.

Based on this record, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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. 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: August 18, 2020



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

State of Illinois  
Property Tax Appeal Board  
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401 South Spring Street  
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APPELLANT

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COUNTY

Coles County Board of Review  
Coles County Courthouse  
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Charleston, IL 61920