



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

APPELLANT: TI-Mattoon LLC  
DOCKET NO.: 16-05767.001-C-3  
PARCEL NO.: 07-1-00922-000

The parties of record before the Property Tax Appeal Board are TI-Mattoon LLC, the appellant, by attorney Mark Volpe, of Worsek & Vihon in Chicago; 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:** \$21,598  
**IMPR.:** \$917,962  
**TOTAL:** \$939,560

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 a one-story 148-bed long-term care facility. The subject was constructed in 1975 with an addition in 1985. The subject features a brick exterior and contains 41,673 square feet of building area. Features include a main entrance, a lobby, administrative offices, conference room, kitchen, dining room/activity center, physical therapy room, chapel, beauty shop, employee breakroom, housekeeping, laundry room and several maintenance and storage rooms. The subject is situated on 5.40 acres with a land-to-building ratio of 5.64:1. The subject 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 estimating the subject property had a market value of \$2,830,000 as of January 1, 2016. The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$1,245,738 reflecting a

market value of \$3,752,223 or \$90.04 per square foot of building area, including land, 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. The appellant requested the subject's assessment be reduced to \$833,250 to reflect a market value of \$2,509,789 or \$60.23 per square foot of building area, including land.

The appraiser was J. Edward Salisbury, an Illinois State Certified Real Estate Appraiser. Salisbury appraised the unencumbered fee simple interest of the subject utilizing the income approach to value and the sales comparison approach to value. The income approach to value indicated a value for the subject of \$2,830,000 and the sales comparison approach to value indicated a value for the subject of \$2,810,000. Salisbury gave significant weight to the income approach to value with moderate weight to the sales comparison approach to value. Based on the two approaches to value after consideration of the facts and data, Salisbury opined the subject's market value as of January 1, 2016 was \$2,830,000.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation 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 appraisal submitted by the appellant. The subject's assessment reflects a market value of \$3,752,223 or \$90.04 per square foot of building area, including land, which is above the appraised value presented by the appellant (\$2,830,000). The board of review did not submit any evidence in support of its assessment of the subject property 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).

The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted. Since market value has been determined, the 2016 Coles County three-year average median level of assessments of 33.20% shall apply.

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.



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Chairman



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Member



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Member



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Member



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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



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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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Property Tax Appeal Board  
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APPELLANT

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COUNTY

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