



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

APPELLANT: Patrick Monahan DBA Shangarry LLC
DOCKET NO.: 16-06833.001-C-1
PARCEL NO.: 01-14-04-439-003

The parties of record before the Property Tax Appeal Board are Patrick Monahan DBA Shangarry LLC, the appellant; and the Douglas County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **Douglas** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,533
IMPR.: \$15,132
TOTAL: \$21,665

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Douglas 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 an 8,000 square foot metal warehouse. The building was constructed in 1951. The property has a 26,136 square foot site and is located in Arcola, Arcola Township, Douglas County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal of 7 warehouse buildings containing 43,226 square feet of building area. The buildings were located on 135,000 square feet of land area. The appraisal contained 3 property identification numbers (PINs), one of which was the subject property. The appraisal estimated the three properties had a market value of \$195,000 as of December 30, 2010.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,665. The subject's assessment reflects a market value of

approximately \$65,002 or \$8.13 per square foot of building area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted a brief arguing that the appellant's appraisal was 6 years old and lacked supporting information.

In support of its contention of the correct assessment the board of review submitted the subject's property record card (PRC). The PRC revealed the subject's 26,136 square foot site was valued at \$.75 per square foot for a total market value for the subject's lot of \$19,602. The PRC included a cost ladder for the subject's improvement revealing a total depreciated commercial building value of \$45,401.

The appellant submitted rebuttal critiquing the board of review's evidence.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter regarding the appellant's appraisal, the Board gave less weight to this evidence due to its effective date occurring 6 years prior to the January 1, 2016 assessment date at issue. Furthermore, the appraisal was apparently for three properties and did not separately estimate the value of the subject property set forth in this appeal.

The Board finds the only credible evidence in the record to value the subject property was presented by the board of review. The board of review valued the subject's 26,136 square foot site at \$.75 per square foot of land area for a total land value of \$19,602. The subject's improvements had a depreciated commercial building value of \$45,401, for a total estimated value for the subject of \$65,003. Multiplying the estimated value for the subject by the statutory level of assessment for real estate of 33.33% equates to a total assessment for the subject property of \$21,665, which is the subject's 2016 assessment. Based on the evidence in this record the Board finds a reduction in the subject's assessment is not 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: February 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

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COUNTY

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