



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

APPELLANT: Springfield Properties LLC/Thornton Oil
DOCKET NO.: 17-05176.001-C-1
PARCEL NO.: 22-10.0-351-019

The parties of record before the Property Tax Appeal Board are Springfield Properties LLC/Thornton Oil, the appellant, by Robert W. McQuellon III, Attorney at Law, 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: \$ 19,856
IMPR.: \$213,478
TOTAL: \$233,334

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 2017 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 building of masonry exterior construction that contains approximately 3,795 square feet of building area which was constructed in 1999.¹ The subject is used as a service station and convenience store. The property has a reported land-to-building ratio of 11.25:1. The subject has a 42,689 square foot site and is located in Springfield, Woodside Township, Sangamon County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales located in Springfield, Creve Coeur and Decatur. The comparable parcels range in size from 16,553 to 62,726 square feet of land area and are each improved with a one-story masonry

¹ The property record card of the subject supplied by the board of review depicts a building size of 3,780 square feet and a date of construction of 2000.

building that was constructed between 1979 and 1999. The buildings range in size from 3,900 to 5,700 square feet of building area and present land-to-building ratios ranging from 4.24:1 to 11.00:1. The comparables sold from April to July 2016 for prices ranging from \$500,000 to \$1,100,000 or from \$128.21 to \$192.98 per square foot of building area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$233,334, which reflects an estimated market value of approximately \$700,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's equalized assessment of \$314,715. The subject's assessment reflects an estimated market value of \$944,239 or \$248.81 per square foot of building area, including land, when applying the 2017 three year average median level of assessment for Sangamon County of 33.33%.

The board of review submitted a copy of the subject's property record card and noted that the Sangamon County Board of Review has denied the appellant's appeal "every year since 2008" and noted the subject's assessment is "under what they bought it for" in June 2002 for \$1,430,000. did not submit any evidence to support its assessment of the subject property or refute the valuation evidence submitted by the appellant. The copy of the subject's property record card depicts the last sales data from June 19, 2002 with a reported price of \$985,000.

In support of its contention of the correct assessment, the board of review submitted property record printouts for three comparables located in Jerome and Springfield that were identified as "former Road Ranger – Wabash," "Casey's Stanford overpass" and "Shell – Chatham Road & Wabash." The printouts depict the total assessments of each of these properties as \$322,347, \$252,946 and \$255,444, respectively. No building details of the properties in terms of age, size and/or features was provided, and no recent sales data is depicted on any of the three printouts. Thus, the board of review did not submit any market value evidence to support its assessment of the subject property or to refute the valuation evidence submitted by the appellant.

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 appellant submitted three comparable sales that had varying degrees of similarity when compared to the subject. The comparables sold from April to July 2016 for prices ranging from \$500,000 to \$1,100,000 or from \$128.21 to \$192.98 per square foot of building area, including land. The board of review did not submit any market value evidence to support its assessment of the subject property or refute the valuation evidence submitted by the appellant. The subject's assessment reflects an estimated market value of \$944,239 or \$248.81 per square foot of building area, including land, which is greater than the valuation evidence submitted by the appellant. Based on the evidence contained in this record, the Board finds a reduction in the subject's assessment is warranted commensurate with the appellant's request.

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

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