



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

APPELLANT: Caton Holdings, Inc.
DOCKET NO.: 17-06306.001-C-1
PARCEL NO.: 03-16-031-070

The parties of record before the Property Tax Appeal Board are Caton Holdings, Inc., the appellant; and the Effingham 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 **Effingham** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$11,960
IMPR.: \$16,010
TOTAL: \$27,970

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Effingham 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 two storage units. Storage unit #1 contains 5,690 square feet of building area and is 82 years old. Storage unit #2 contains 2,688 square feet of building area and is 30 years old. Storage unit #2 was renovated in 2015. The property is located in Effingham, City of Effingham Township, Effingham County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the cost to renovate the existing pole building used as a storage unit. The front wall was removed, and the roof line extended forward to make a covered storage building. The appellant indicated the 768 square foot addition was constructed in 2015 for a total cost of \$6,000 or \$7.81 per square foot of building area. The appellant stated that the property was purchased in August 2013 for a price of \$59,000.

The appellant also submitted the Effingham County Board of Review's final decision regarding the subject property. The subject property has a total assessment of \$30,460 and an improvement assessment of \$18,500. Based on this evidence, the appellant requested that the improvement assessment be reduced to \$16,010.

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 as required by Section 1910.40(a) of the official rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). Therefore, the Effingham County Board of Review was found to be in default.

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 original purchase price and the cost to construct an addition to the pole building used as a storage unit presented by the appellant. 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 official rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). The subject's assessment reflects a market value above the cost of the renovation to the pole building plus the original purchase price. Based on this limited record, the Board finds a reduction commensurate with the appellant's request is appropriate.

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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APPELLANT

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COUNTY

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