



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

APPELLANT: Prairie State Bank & Trust #1008
DOCKET NO.: 19-09301.001-R-1
PARCEL NO.: 22-06.0-251-016

The parties of record before the Property Tax Appeal Board are Prairie State Bank & Trust #1008, the appellant, by attorney Maureen Faller, of Prairie State Bank & Trust, in Springfield, and the Sangamon 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 **Sangamon** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$70,566
IMPR.: \$0
TOTAL: \$70,566

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 2019 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 vacant parcel containing 35,284 square feet of land area. The property is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity as the basis of the appeal. In a letter accompanying the appeal, counsel for the appellant noted that the subject parcel is on a golf course known as Illini Country Club. The subject was described as having a corner location with an inferior view of the golf course as compared to the comparable properties that are each located on the golf course. In support of this inequity argument, the appellant submitted information on ten equity comparables. The properties are described as being from adjacent to eight lots from the subject. The parcels based on data from the GIS viewing system reportedly range size from 12,813 to 30,024 square feet of land area. The comparables have land assessments ranging from \$16,309 to \$95,029 or from \$1.04 to \$4.98 per square foot of land area.

Based on this evidence, the appellant requested a reduced land assessment of \$46,989 or \$1.33 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$70,566 or \$2.00 per square foot of land area.

In response to the appellant's evidence, the board of review asserted that the appellant presented comparables from outside the subject's subdivision and from a much older subdivision. In addition, the board of review contends that the appellant's data "has errors in square foot" size of the comparables presented; the board of review did not specify which comparables had errors and/or what the correct data would be.

In support of its contention of the correct assessment, the board of review submitted information on eight equity comparables where board of review comparables #1, #2 and #3 were the same properties as appellant's comparables #7, #8 and #9, respectively, with an insignificant one square foot difference in lot size for one of the common comparables and higher total assessments of \$70,029 than the \$69,688 assessment reported by the appellant. As part of the evidence, the board of review indicated that parcels are not valued on a front foot basis along the golf course. The comparable properties presented by the board of review are each located in Tara Hill like the subject. The parcels each reportedly contain either 14,000 or 14,658 square feet of land area. The comparables have land assessments of \$70,029 or from \$4.78 to \$5.00 per square foot of land area. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

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

The parties submitted a total of fifteen equity comparables to support their respective positions before the Property Tax Appeal Board, where there were three properties common to both parties. While few of the comparables are similar to the subject in lot size, the indication from both parties is that the comparables are all located in relatively close proximity to one another. The Board has given reduced weight to appellant's comparables #3 and #6 as comparable #3 appears to be an outlier in its assessment given the other properties in the record and comparable #6 is smaller than the subject and all of the other comparables in the record.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2, #4, #5 and #7 through #10 along with the board of review comparables, where there are three common properties. These comparables had lots ranging in size from 13,642 to 28,000 square

feet of land area with land assessments that ranged from \$1.19 to \$5.00 per square foot of land area. The subject's land assessment of \$2.00 per square foot of land area falls within the range established by the best comparables in this record and the appellant's most similar comparable #10, when compared to the subject in size, indicates the subject's assessment is low.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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

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: May 18, 2021



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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