



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

APPELLANT: Mirkat Corporation
DOCKET NO.: 20-07499.001-C-1 through 20-07499.006-C-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Mirkat Corporation, the appellant, by attorney R. Stephen Scott, of Scott & Scott, P.C. 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
20-07499.001-C-1	14-33.0-203-001	\$14,073	\$0	\$14,073
20-07499.002-C-1	14-33.0-203-002	\$14,073	\$0	\$14,073
20-07499.003-C-1	14-33.0-203-003	\$14,073	\$0	\$14,073
20-07499.004-C-1	14-33.0-203-004	\$14,073	\$0	\$14,073
20-07499.005-C-1	14-33.0-203-009	\$6,768	\$0	\$6,768
20-07499.006-C-1	14-33.0-203-010	\$7,306	\$0	\$7,306

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 2020 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of six vacant parcels of commercial land with a total area of approximately 31,400 square feet of land area. The subject property is described as being mostly rectangular in shape with adequate surface drainage. The site has electric, natural gas, sewer and water services available and is zoned Neighborhood Commercial and Office District (S-1). The property is located in Springfield, Capital Township, Sangamon 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 \$62,800 as of April 7, 2021. The appraisal was prepared by Thomas A. Bumgardner, a Certified General Real Estate Appraiser and who holds the Real Property Review Appraiser designation.

The intended use of the appraisal report was to provide the client with evidence of the subject property's market value for property tax assessment purposes. Users of the report include the client and appropriate regulatory authorities.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting eight comparable sales located within the boundaries of the appraiser's prescribed neighborhood. The comparables are all vacant sites that range in size from 6,100 to 21,056 square feet of land area with similar location and utilities as the subject property. The comparables have varying degrees of similarity to the subject in access, shape, site size and zoning. The sites sold from March 2017 to December 2020 for prices ranging from \$10,000 to \$60,000 or from \$0.52 to \$5.74 per square foot of land area.

To adjust the comparable sales for time, the appraiser presented nine matched pair sales of vacant land from which the appraiser opined an 1.25% annual rate of change which was applied to the per square foot sale prices of the comparable sales as he deemed necessary. After adjusting the comparables for time, the appraiser made qualitative adjustments to the comparables for differences in access, shape, site size and zoning. The appraiser gave the greatest weight to comparables #4 and #7 which had the fewest qualitative adjustments and opined a per square foot value for the subject of \$2.00 and an opinion of market value for the subject's 31,400 square feet totaling \$62,800. Based on this evidence, the appellant requested the subject's total assessment be reduced to reflect the appraised value when applying the statutory assessment level of 33.33%.¹

The board of review submitted six "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$70,612. The subject's assessment reflects a market value of \$213,136 or \$6.79 per square foot of land area, when using the 2020 three-year average median level of assessment for Sangamon County of 33.13% as determined by the Illinois Department of Revenue. The board of review notes included comments contending the appellant had not filed any property tax complaint with the Sangamon County Board of Review for the 2020 tax year. The notes also disclosed an equalization factor of 1.0035 was issued in Capital Township for the 2020 tax year. The board of review did not submit any evidence in support of its assessment of the subject property. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant's attorney argued that no other notice was issued to the property owner prior to the Assessment Notice which unilaterally increased the assessments of the subject

¹ The Board finds the appellant's Addendum to Petition filed with the appeal reported market values and not assessed values for both the board of review and appellant's claim. The board of review market value figures are reported on the final decisions for each parcel which were submitted by the appellant. The total of the appellant's claim for the six parcels adds up to \$62,800 which equates to the opinion of value reported in the appraisal.

parcels. Therefore, the property owner's only option, given the County's final notice including equalization, was to appeal to the Property Tax Appeal Board.

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.

However, the record indicates the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that when a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). The Board finds the only substantive evidence of record is the appellant's appraisal report. However, given limited jurisdiction and based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported which is limited to removing the increase in the assessment caused by the application of the equalization factor.

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: July 18, 2023



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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