



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

APPELLANT: The Great American Land Company  
DOCKET NO.: 20-09378.001-C-1  
PARCEL NO.: 11-0-02591-000

The parties of record before the Property Tax Appeal Board are The Great American Land Company, the appellant, by attorney Lee Waite, of Dilsaver, Nelson & Waite in Mattoon; and the Coles 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 **Coles** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$500  
**IMPR.:** \$4,265  
**TOTAL:** \$4,765

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2020 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matters**

The Board finds the Certified General Appraisal License of Stanley D. Gordon was revoked by the Illinois Department of Professional Regulation effective December 20, 2020. The board of review submitted evidence disclosing Mr. Gordon's appraisal license was revoked after he had prepared a series of tax appeal appraisal reports, for properties in Mattoon, which lacked credibility and contained significant errors and omissions. Based on this evidence, the Board gives no weight to the appraiser's opinion of value or to the cost and sales comparison approaches to value as developed in the appellant's appraisal evidence. The Board shall consider and analyze only the raw market value comparable sales contained in the appellant's appraisal report which were not refuted by the board of review.

### **Findings of Fact**

The subject property consists of a 6,000 square foot site improved with a wood frame pole barn building with galvanized steel exterior construction and a steel roof. The building contains 2,688 square feet of building area and has a land-to-building ratio of 2.23:1. The building is 37 years old<sup>1</sup> and features a concrete slab foundation, 14-foot wall height, a 14-foot sliding door and a gravel driveway. The building has an unfinished open warehouse interior layout and is equipped with electrical service and incandescent interior lighting. The property is located in Trilla, Pleasant Grove Township, Coles County.

The Board finds the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the prior 2019 tax year under Docket Number 19-00378.001-C-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$3,462 based on the evidence.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal report with three comparable sales located in Charleston, Mattoon, and Humboldt.<sup>2</sup> The comparables have sites that range in size from 4,400 to 60,026 square feet of land area and are improved buildings ranging in age from 40 to 60 years old. The comparable improvements have one or three buildings containing total building area ranging in size from 1,632 to 19,601 square feet of area. Comparable #2 has finished office area. Comparable #3's improvement is frame construction with masonry exterior. The comparables sold from January 2017 to October 2019 for prices ranging from \$6,500 to \$35,000 or from \$1.79 to \$14.71 per square foot of building area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$3,462 which reflects a market value of \$10,387 or \$3.86 per square foot when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$4,765. The subject's assessment reflects an estimated market value of \$14,812 or \$5.51 per square foot of building area when using the 2020 three-year average median level of assessment for Coles County of 32.17% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis containing information on three comparable sales located within nine miles of the subject property.<sup>3</sup> The comparables are improved with 1-story buildings of steel exterior construction ranging in age from 14 to 53 years old. The comparables have sites ranging in size from 7,000 to 149,411 square feet of land area. The comparables are improved with buildings that range in size from 2,880 to 6,000 square feet of building area each with a concrete slab

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<sup>1</sup> The Board finds the best evidence of the subject's age was reported in its property record card, submitted by the board of review which disclosed the subject was built in 1983.

<sup>2</sup> The proximity of these comparables to the subject was not explicitly disclosed in the appellant's evidence, although narrative commentary states Mattoon to be 8 miles and Charleston to be 18 miles from the subject's Trilla community.

<sup>3</sup> Some property details for the board of review's comparables were found in the respective property record cards submitted by the board of review.

foundation. Comparables #1 and #3 are occupied commercial properties with finished area, office space and/or heating, cooling and plumbing. Comparable #2 is a pole barn style building with heating, cooling and plumbing. The properties sold from September 2016 to March 2020 for prices ranging from \$67,500 to \$310,000 or from \$23.44 to \$67.39 per square foot of building area, including land.

The board of review also submitted comments asserting the subject property had been “redone” in 2015. In support of this assertion, the board of review submitted aerial photographs of the subject dated in 2007 and 2022 which depict an updated exterior appearance in the 2022 photographs relative to those dated 2007. The appellant did not refute this assertion by the board of review. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

### **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.

The parties submitted a total of six comparable sales for the Board’s consideration. The Board gives less weight to the appellant comparables #1 and #2 which differ from the subject in site size, building area and/or have finished office area in contrast to the subject’s unfinished interior. The Board gives less weight to the board of review comparables #1 and #3 which have finished commercial space in contrast to the subject’s unfinished interior.

The Board finds the best evidence of the subject’s market value to be appellant’s comparable #3 and board of review comparable #2 which are more similar to the subject in land area and building area. However, appellant comparable #3 is older in age and differs in building style when compared to the subject, while board of review comparable #2 is newer in age than the subject improvement and has heating, cooling and plumbing, suggesting adjustments are needed to make these properties more equivalent to the subject. These two best comparable properties sold in October 2019 and March 2020 for prices of \$6,500 and \$67,500 or for \$2.30 and \$23.43 per square foot of building area, land included. The subject’s assessment reflects a market value of \$14,812 or \$5.51 per square foot of building area, land included which is bracketed by the two best comparables in this record. After considering adjustments to the two best comparables in the record, the Board finds the subject’s assessment is justified and a reduction is not warranted.

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: January 16, 2024



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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