



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

APPELLANT: Prairie Fire Smokehouse, Inc.
DOCKET NO.: 21-06986.001-C-1
PARCEL NO.: 03-11-17-00-300-037

The parties of record before the Property Tax Appeal Board are Prairie Fire Smokehouse, Inc., the appellant, by attorney Perry D. Baird, Attorney at Law in Casey; and the Clark 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 **Clark** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,385
IMPR.: \$25,565
TOTAL: \$38,950

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clark County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2021 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 approximately a 3-acre tract of land area that is improved with a one-story building of frame and metal exterior construction that was built in 2003 and operated as a restaurant until it closed operations in 2015. The property is located in Casey, Casey Township, Clark County.

The appellant appeared before the Property Tax Appeal Board through his attorney, Perry D. Baird, contending overvaluation and assessment inequity with respect to the land assessment only. The subject's improvement assessment is not contested. In support of the overvaluation argument, the appellant submitted information on seven comparable sales located within Casey Township. The comparables have sites ranging in size from 1.64 to 9.41 acres of land area. Two comparables are each improved with commercial storage sheds or a residential dwelling; two comparables are classified as farmland; and three comparables are land-only sales. Comparable

sales #1 and #3 (with improvements) sold in March and August 2028 for prices of \$25,000 and \$19,000, respectively. They have land assessments of \$5,430 and \$6,429 which would reflect a market value of \$16,292 and \$19,289 or \$7,405 and \$11,762 per acre of land, respectively, based on the statutory level of assessment of 33.33%. Comparable sales #2 and #4 are classified as “farmland.” The remaining comparables which are land-only sales sold from October 2019 to November 2020 for prices ranging from \$15,000 to \$38,000 or from \$6,441 to \$11,696 per acre of land area.

At the hearing, appellant’s counsel submitted what has been marked as Appellant’s Exhibits #1, #2, and #3, for identification, those being a letter from appellant’s counsel to the PTAB dated May 24, 2023, email exchange between the appellant’s counsel and Acting Chief ALJ, Carol Kirbach, dated May 24, 2023,¹ and Clark County Final Notice/Decision on Assessed Value for the tax year 2022, respectively. Appellant’s counsel, Perry D. Baird, argued that the subject’s land-only assessment remained \$13,385 from tax year 2017 to tax year 2020. In tax year 2021, the year at issue, the subject’s land assessment was increased to \$34,845. However, the following year, tax year 2022, the board of review reduced the subject’s land assessment back to \$13,385 after the appellant challenged the assessment with the board of review. (Appellant’s Exhibit #3). Baird argued that during these years there was no change of any kind to the land or the use thereof to justify the increase of the land assessment in the 2021 year at issue and the board of review correctly lowered the subject’s land assessment back to \$13,385 in tax year 2022. Baird also submitted a copy of the Final Administrative Decision of the Illinois Property Tax Appeal Board for the tax year 2014 lowering the land assessment of the subject property to \$5,160 based on the evidence in the record.

Baird contended that the increase in the subject’s land assessment to \$27,846 for the tax year 2021 at issue is unsupported by evidence and does not reflect the fair cash value of the subject’s land based on the comparable sales submitted. Based on the subject’s land assessment, the subject 3-acre tract reflects a land market value of \$83,546 or \$27,846 per acre of land at the statutory level of assessment of 33.33%.

In support of land values, the appellant’s counsel submitted seven comparable sales of varying classifications, some of which were improved and some unimproved (vacant) land. When questioned by the Administrative Law Judge, appellant’s counsel conceded that comparables #2 and #4 appear to be “farmland” subject to preferential farmland assessment. The sale dates and sale prices of the seven comparables were depicted on their respective property record cards. Baird argued that notwithstanding comparables #2 and #4 which are farmland, the remaining comparables sales, i.e., comparable #1 that is improved with commercial storage sheds, comparable #3 that is improved with a residential dwelling, and comparables #5 through #7 that are each land-only sales support the claim that the subject’s land is overvalued. Upon

¹ The email from the Acting Chief ALJ to the parties was in reference to the *ex-parte* communication by the Clark County Assessor’s Office to the PTAB that included an attachment by the County of the PTAX-203 form regarding the sale of the subject property the year following the assessment year at issue herein. As this evidence was not previously submitted as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and the Board having found to be in default pursuant to Section 1910.69(a) of the Rules of the Board, the PTAB will disallow the *ex-parte* communication or any attachments to be admitted into the evidence. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

questioning by the Administrative Law Judge, Lisa Richey, Clark County Supervisor of Assessments and the Clerk for the Clark County Board of Review confirmed that appellant's comparables #5 through #7 are unimproved land-only sales classified as residential properties as reflected on their respective property record cards.

In support of the inequity in assessment with regard to the land argument, appellant's counsel presented six additional equity comparables located on the same road as the subject property. Comparables #1 through #5 are improved with commercial buildings, and comparable #6 is improved with a residential dwelling. The comparables range in land size from .345 of an acre to 4.737 acres of land area and range in land assessments from \$2,712 to \$48,142 or from \$7,861 to \$12,777 per acre of land area.

The appellant's submission also included a copy of the "Clark County Notice of Final Decision on Assessed Value for the 2021 assessment year disclosing that the subject has a land assessment of \$27,846, improvement assessment of \$25,565 and a total assessment of \$53,411. The subject's land assessment reflects a land market value of \$87,953 or \$29,318 per acre of land area when using the 2021 three-year average median level of assessment for Clark County of 31.66% as determined by the Illinois Department of Revenue.

Based on this evidence and arguments, appellant requested a reduction to the subject's land assessment of \$13,385 which would reflect a market value of \$40,159 or \$13,386 per acre of land area at the statutory level of assessment of 33.33%.

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 and was found to be in default by the Property Tax Appeal Board via letter dated January 12, 2023. The Property Tax Appeal Board also advised the Clark County Board of Review that due to being found to be in default, no documentary or testamentary evidence will be considered by the Clark County Board of Review in this appeal.

Appearing at the hearing before the Property Tax Appeal Board was Clark County Supervisor of Assessments and Clerk for the Clark County Board of Review, Lisa Richey. Richey was advised that she will not be allowed to present any evidence or testimony due to the board of review being found to be in default pursuant to .

Conclusion of Law

The appellant contends in part that 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.

Initially, the Board finds the board of review did not timely submit any evidence in support of its assessment of the subject property or to refute the evidence submitted by the appellant as required by Section 1910.40(a) of the Rules of the Property Tax Appeal Board and is in default

pursuant to Section 1910.69(a) of the Rules of the Board. (86 Ill.Admin.Code §1910.40(a); 1910.69(a)).

Section 1910.69(a) of the Rules of the Property Tax Appeal Board state as follows:

Failure of any party to comply fully with all rules and/or specific requests of the Property Tax Appeal Board as provided in Sections 1910.30, 1910.40, 1910.60, 1910.65, 1910.67, 1910.68 and 1910.73 shall result in the default of that party. **Any party found to be in default pursuant to this Section shall forfeit any right to request, have or participate in any hearing** and shall not receive further notice of the proceedings, decisions or rulings of the appeal from the Property Tax Appeal Board. Notice to any defaulted party other than the taxpayer shall be deemed to have been given when served upon the State's Attorney of the county from which the appeal has been taken. (See Section 16-170 of the Code.) Notice of the final administrative decision to any taxpayer in default shall be given in accordance with Section 16-185 of the Code. (Emphasis added).

The Board finds the only evidence in this record of market value to be appellant's comparable sales. After considering the evidence presented, the Board gives less weight to appellant's comparable sales #1 and #3 as these comparables are not land-only sales but rather the sale prices include land and improvements together. Additionally, the Board gives little weight to appellant's comparables #2 and #4 based on these properties being classified as "farmland" and not assessed based on their market values. The Board finds the best evidence of the subject's land market value to be appellant's comparables #5, #6, and #7 which are land-only sales located in the subject's market area. These three best comparables sold from October 2019 to November 2020 for prices ranging from \$15,000 to \$38,000 or from \$6,441 to \$11,696 per acre of land area. The subject's land assessment reflects a land market value of \$87,953 or \$29,318 per acre of land area which is significantly above the range established by the best comparable land sales in this record. Based on this evidence, the Board finds that the subject's land is over-assessed and, therefore, a reduction in the subject's land assessment commensurate with the appellant's request is justified.

The taxpayer also argued assessment inequity with respect to land only as an alternative 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 record contains six assessment equity comparables submitted by the appellant for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's land assessment is warranted based on the principles of uniformity.

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:

November 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Prairie Fire Smokehouse, Inc, by attorney:
Perry D. Baird
Attorney at Law
2 South Central
P.O. Box 370
Casey, IL 62420

COUNTY

Clark County Board of Review
Clark County Courthouse
501 Archer Avenue
Marshall, IL 62441