



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

APPELLANT: Hiren Patel - Reva Properties Inc  
DOCKET NO.: 21-07427.001-C-1  
PARCEL NO.: 03-11-017-063

The parties of record before the Property Tax Appeal Board are Hiren Patel - Reva Properties Inc, the appellant, by Robert W. McQuellon III, Attorney at Law in Peoria; 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:** \$178,180  
**IMPR.:** \$251,820  
**TOTAL:** \$430,000

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 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 a 2-story motel of frame construction with 55,976 square feet of building area.<sup>1</sup> The building has 58 units. The property has a 72,310 square foot site and is located in Effingham, Douglas Township, Effingham County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located in Champaign, Urbana or Carlyle. The comparables have sites ranging in size from 101,059 to 129,373 square feet of land area that are improved with hotels ranging in size from 23,210 to 50,000 square feet of building area. The buildings were built from 2000 to 2013 and contain from 41 to 121 units. The comparables sold from July to November 2018 for prices ranging from \$825,000 to \$1,700,000 or from \$14,050 to \$20,122 per unit, including land.

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<sup>1</sup> The Board finds the only evidence of the subject's features was submitted by the appellant.

The appellant's submission included an income analysis for 2019 and 2020, based on the subject's actual income and expense data.

Based on this evidence the appellant requested the subject's assessment be reduced to \$430,000, which reflects a market value of \$1,290,129 or \$22,244 per unit, land included, when using the statutory level of assessment of 33.33%.

The appellant disclosed the subject has a total assessment of \$522,340. The subject's assessment reflects a market value of \$1,576,634 or \$27,183 per unit, land included, when using the 2021 three-year average median level of assessment for Effingham County of 33.13% as determined by the Illinois Department of Revenue.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The appellant was notified of the board of review's default, and requested the Board issue a favorable decision based on the evidence.

### **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 best evidence of market value to be the comparable sales analysis submitted by the appellant. The appellant's comparables sold from July to November 2018 for prices ranging from \$825,000 to \$1,700,000 or from \$14,050 to \$20,122 per unit, including land. The subject's assessment reflects a market value of \$1,576,634 or \$27,183 per unit, land included, which falls within the range established by the comparable sales in the record on a total market value basis but above the range on a per unit basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's total estimated market value as reflected by its assessment is excessive. The Board gives less weight to the appellant's income analysis for 2019 and 2020, due to the analyses being based on the subject's actual income and expense data, instead of market derived data. Based on this evidence the Board finds a reduction in the subject's assessment commensurate with the appellant's request is 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



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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APPELLANT

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