



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

APPELLANT: Kenneth Keating
DOCKET NO.: 22-03727.001-C-2
PARCEL NO.: 02-1-04831-000

The parties of record before the Property Tax Appeal Board are Kenneth Keating, the appellant, by attorney Tyler Weaver, of Geisler & Weaver in Charleston; 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: \$16,830
IMPR.: \$211,170
TOTAL: \$228,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Coles County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 apartment building of frame exterior construction with 12,969 square feet of gross building area.¹ The building was constructed in 1992. Features include a concrete slab foundation, central air conditioning, 18 apartment units, and a common laundry area. The property has an 11,800 square foot site and is located in Charleston, Charleston Township, Coles County.

The appellant argues a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a brief contending that the subject was non-uniformly reassessed in a non-general assessment tax year compared to other comparable properties, citing to Section 9-

¹ The parties differ regarding the subject's building size. The Board finds the best evidence of building size is found in the appellant's appraisal which contains a sketch with more detailed measurements of the subject building than the subject's property record card.

215 of the Property Tax Code (35 ILCS 200/9-215) and Albee v. Soat, 315 Ill. App. 3d 888 (2d Dist. 2000). The appellant asserted 2021 was the first year of the general assessment period and there was no reason for the subject's assessment to be revised or corrected for the 2022 tax year pursuant to Section 9-75 of the Property Tax Code (35 ILCS 200/9-75), such as an incorrect assessment for the prior tax year or additions to the subject property. The appellant asserted the subject is a Class 0050 commercial property with six or more units and the appellant identified 171 Class 0050 properties in Coles County based on records obtained from the county. The appellant argued that 28 Class 0050 properties were not reassessed in Coles County for the 2022 tax year. The appellant argued that similar properties must be assessed using the same basis, citing to Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228 (1998).

The appellant presented a property information printout describing the subject's board of review equalized assessment for the 2021 tax year as \$115,800. The appellant also submitted property and assessment information regarding Class 0050 properties in Coles County, including a spreadsheet depicting the changes in assessments from 2021 to 2022.

Although the basis of the appeal is a contention of law, the appellant also submitted an appraisal prepared by Ronald C. Rardin, a certified general real estate appraiser, estimating the subject had a market value of \$684,000 as of January 1, 2022.

Based on the foregoing argument, the appellant requested a reduction in the subject's assessment to \$115,800, which would reflect a market value of \$347,435 or \$26.79 per square foot of gross building area, or \$19,302 per unit, including land, 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 \$228,000, which would reflect a market value of \$677,161 or \$52.21 per square foot of gross building area, or \$37,620 per unit, land included, when using the 2022 three year average median level of assessment for Coles County of 33.67% as determined by the Illinois Department of Revenue. In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within 12 blocks from the subject. The comparables have varying degrees of similarity to the subject and sold from March to December 2022 for prices ranging from \$1,000,000 to \$3,600,000 or from \$47.00 to \$90.00 per square foot of gross building area, including land.

The board of review submitted a brief contending that all Class 0050 properties in Coles County were reassessed in 2022. However, the board of review acknowledged that fourteen properties were omitted from reassessment as Section 42 housing; three properties were omitted from reassessment due to being parking or vacant lots; six properties were omitted from reassessment due to being coded incorrectly as Class 0050 properties; and five properties received no assessment change due to being within the range of reassessment. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued the board of review's evidence demonstrates all properties of the same class were not reassessed in 2022. The appellant contended two parking lot properties have improvements that were not reassessed and six properties receiving classification changes were either not changed for the 2022 tax year or were incorrectly changed

based on number of units given a Class 0050 property has six or more units. With regard to the fourteen Section 42 properties identified by the board of review, the appellant argued the board of review presented no legal authority to exempt these properties from reassessment, and five of those properties are not Section 42 properties. Furthermore, the appellant contended the board of review admitted it did not change the assessment for some Class 0050 properties. The appellant argued the assessments of these properties do not reflect their market values and/or were increased only by the application of an equalization factor.

Conclusion of Law

The appellant's appeal is based on a contention of law regarding a violation of the uniformity clause of the Illinois Constitution. The standard of proof when asserting a lack of uniformity is clear and convincing evidence. Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 234, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998) (citing Kankakee County Bd. of Review v. Property Tax Appeal Bd., 131 Ill. 2d 1, 20, 544 N.E.2d 762, 136 Ill. Dec. 76 (Ill. 1989)).

The appellant contended that the subject was reassessed in a non-general assessment year, but that all properties of the same class were not also reassessed using the same method. The Board finds Section 9-75 of the Property Tax Code grants county and township assessing officials the authority to "revise and correct an assessment as appears to be just." (35 ILCS 200/9-75). The Board further finds Section 9-160 of the Property Tax Code is applicable in non-general assessment years and provides in relevant part:

[T]he assessor shall list and assess all property which becomes taxable and which is not upon the general assessment, and also make and return a list of all new or added buildings, structures or other improvements of any kind, the value of which had not been previously added to or included in the valuation of the property on which such improvements have been made, specifying the property on which each of the improvements has been made, the kind of improvement and the value which, in his or her opinion, has been added to the property by the improvements. The assessment shall also include or exclude, on a proportionate basis in accordance with the provisions of Section 9-180, all new or added buildings, structures or other improvements, the value of which was not included in the valuation of the property for that year, and all improvements which were destroyed or removed.

(35 ILCS 200/9-160). The Board further finds Section 9-205 of the Property Tax Code is applicable and provides further authority to assessing officials to reassess a class of properties:

When deemed necessary to equalize assessments between or within townships or between classes of property, or when deemed necessary to raise or lower assessments within a county or any part thereof to the level prescribed by law, changes in individual assessments may be made by a township assessor or chief county assessment officer, under Section 9-75, by application of a percentage increase or decrease to each assessment.

(35 ILCS 200/9-205).

The Board finds assessing officials have broad discretion and authority in any year to review the assessment of any property and to revise and correct that assessment as appears to be just. However, the reassessment of a property may not result in the property being assessed at a higher percentage of fair cash value than the other similar properties.

The cornerstone of uniform assessments is the fair cash value of the property and uniformity is achieved when all properties with similar fair cash values are assessed at a consistent level. Kankakee County Bd. of Review v. Illinois Prop. Tax Appeal Bd., 131 Ill. 2d 1, 16, 20-21, 544 N.E.2d 762, 136 Ill. Dec. 76 (Ill. 1989). The Illinois Constitution requires both uniformity in the level of taxation and in methodology.² Assessing officials may not use a different basis to assess or revise the assessment of one property to achieve uniformity, such as a recent sale of that property. Walsh v. Property Tax Appeal Bd., 181 Ill. 2d 228, 236, 692 N.E.2d 260, 229 Ill. Dec. 487 (Ill. 1998).

The Board finds the board of review acknowledged that all Class 0050 properties were not reassessed, but it did not present any legal authority for its omissions. Furthermore, the Board finds the board of review did not present any evidence to refute the appellant's contention that Class 0050 properties were reassessed using different methods, with the subject property receiving a substantial increase in its assessment, whereas other properties were increased only by the equalization factor.

Furthermore, the Board finds it is unclear how the reassessment served to achieve uniformity in assessment. The board of review's comparables are Class 0050 properties, which were presumably reassessed in 2022 like the subject, but one comparable is substantially under-assessed compared to its sale price.

Although the evidence in this record demonstrates the subject's reassessment appears to have been inconsistent with other similar Class 0050 properties, the Board finds the subject's assessment is supported by the market value evidence in this record. The Board further finds the appellant's request for a reduction in the subject's assessment to \$115,800, which would reflect a market value of \$347,435 is not supported by the appellant's own appraisal estimating a value for the subject of \$684,000 as of January 1, 2022. Moreover, the Board finds the most similar sales in this record are appraisal sales #1, #2, and #3 and the board of review's comparable #5, which are more similar to the subject in building size, but have varying degrees of similarity to the subject in age, lot size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables sold for prices ranging from \$550,000 to \$1,000,000 or from \$38.65 to \$60.00 per square foot of gross building area, including land. The subject's market value of \$677,161 or \$52.21 per square foot of gross building area, including land, falls within the range established by the best comparables in this record. Therefore, based on equity and the weight of the evidence, the Board finds no reduction in the subject's assessment is justified.

² Section 4 of Article IX of the Illinois Constitution provides that real estate taxes "shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill. Const., Art. IX, § 4(a).

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:

May 21, 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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