



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

APPELLANT: Larry Bielfeldt / Coe Commons, LLC  
DOCKET NO.: 22-03752.001-C-1 through 22-03752.003-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Larry Bielfeldt / Coe Commons, LLC, the appellant, by attorney Duane Young, of Young Law Partners, 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 **No Change** 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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
22-03752.001-C-1	23-22.0-227-002	128	14,570	\$14,698
22-03752.002-C-1	23-22.0-227-011	128	14,570	\$14,698
22-03752.003-C-1	23-22.0-227-016	128	14,570	\$14,698

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of equalization issued by 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 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 three parcels, each of which is improved with a 12 foot by 24 foot illuminated billboard and contains 0.02 of an acre of land area. The property is located in Rochester, Rochester Township, Sangamon County.

The appellant asserts a contention of law as the basis of the appeal. In support of this argument, the appellant submitted a brief contending that personal property taxes were abolished in Illinois by the Illinois Constitution of 1970 as of January 1, 1979 (Ill. Const. Art. IX, § 5(b) & 5(c)). The appellant asserted three factors determine whether property is personal property: (1) the nature of its attachment, (2) adaption and necessity for the purpose for which the property is devoted, and (3) whether it is intended to be part of the real estate.

The appellant argued the billboards are trade fixtures for which the parties' express agreement controls as the billboards could be removed without damage to the real estate, citing Nokomis Quarry Co. v. Diehl, 333 Ill. App. 3d 480 (5th Dist. 2022). The appellant stated the subject parcels are leased and the leases identify the billboards as the personal property of the lessee, thereby demonstrating there was no intent of the parties that the billboards would permanently improve the real estate.

In support of these arguments the appellant presented an Affidavit of Michael Baietto, General Manager of Lamar Advertising Company of Decatur-Springfield, Illinois ("Lamar"); an Affidavit of Larry Bielfeldt, Manager of the appellant; copies of the leases for the subject parcels; and photographs of the subject parcels depicting the billboards.

In Baietto's Affidavit, Baietto stated that Lamar is in the business of erecting and maintaining billboards and it acquired its interest in the leases and the personal property situated thereon from Mid-America Advertising Midwest, Inc. ("Mid-America"). Baietto asserted the billboards could be removed without injury to the real estate.

In Bielfeldt's Affidavit, Bielfeldt confirmed that Lamar leases the subject parcels from the appellant, the appellant has erected no improvements on the subject parcels, and the appellant does not own the signage or signage fixtures that are the personal property of Lamar. Bielfeldt stated the appellant acquired its interest in the subject parcels and leases from the Lisa Hilton [sic] Estate.

The appellant presented copies of a Lease Agreement for each parcel between the Lisa Haltom Estate, as lessor, and Mid-America, as lessee, pursuant to which the lessee pays rent to the lessor for a 20-year term commencing as of the date of construction not later than "April 31, 2014" with an option to renew of either party for an additional 10 year term. Pursuant to the leases, the parties agree the structures, equipment and materials placed on the subject parcels by the lessee remain the personal property of the lessee or sublessee.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reduce the improvement assessment to \$0.

The board of review submitted three sets of its "Board of Review Notes on Appeal" disclosing the total assessment for each parcel of \$14,698. Each subject parcel has an improvement assessment of \$14,570 and a land assessment of \$128. The board of review indicated in its each of its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of notices of an equalization factor of 1.0416 for Rochester Township which increased the assessment of each parcel from \$14,111 to \$14,698.

In support of its contention of the correct assessment, the board of review submitted the first page of each lease, noting that rent is paid under each lease.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

### Conclusion of Law

The appellant's argument is based in part on a contention of law regarding the interpretation and application of Sections 5(b) and 5(c) of Article IX of the Illinois Constitution of 1970 to the billboards located on the subject parcels. The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

Sections 5(b) and 5(c) of Article IX of the Illinois Constitution of 1970 (Ill. Const., Art. IX, § 5 (b) and 5(c)) provide as follows:

(b) Any ad valorem personal property tax abolished on or before the effective date of this Constitution shall not be reinstated.

(c) On or before January 1, 1979, the General Assembly by law shall abolish all ad valorem personal property taxes and concurrently therewith and thereafter shall replace all revenue lost by units of local government and school districts as a result of the abolition of ad valorem personal property taxes subsequent to January 2, 1971. Such revenue shall be replaced by imposing statewide taxes, other than ad valorem taxes on real estate, solely on those classes relieved of the burden of paying ad valorem personal property taxes because of the abolition of such taxes subsequent to January 2, 1971. If any taxes imposed for such replacement purposes are taxes on or measured by income, such replacement taxes shall not be considered for purposes of the limitations of one tax and the ratio of 8 to 5 set forth in Section 3(a) of this Article.

The appellant has challenged the classification of the billboards as real property. Section 1-130(a) of the Property Tax Code (35 ILCS 200/1-130) defines real property as:

The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon, including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. Not included therein are low-income housing tax credits authorized by Section 42 of the Internal Revenue Code, 26 U.S.C. 42.

As mandated by the Illinois Constitution of 1970, the General Assembly enacted the Illinois Replacement Tax Act (35 ILCS 200/24-5) to replace the revenues lost by the abolition of the personal property tax. Also known as the "Freeze Act", the statute was amended in 1983 to add a prohibition against the reclassification of property of like kind acquired or placed in use after January 1, 1979. The Board finds Section 24-5 of the Property Tax Code (35 ILCS 200/24-5) is relevant to the classification of real and personal property for assessment purposes and provides that:

Ad valorem personal property taxes shall not be levied on any personal property having tax situs in this State. However, this Section shall not prohibit the collection after January 1, 1979 of any taxes levied under this Code prior to January 1, 1979, on personal property subject to assessment and taxation under

this Code prior to January 1, 1979. No property lawfully assessed and taxed as personal property prior to January 1, 1979, or property of like kind acquired or placed in use after January 1, 1979, shall be classified as real property subject to assessment and taxation. No property lawfully assessed and taxed as real property prior to January 1, 1979, or property of like kind acquired or placed in use after January 1, 1979, shall be classified as personal property.

Pursuant to Section 24-5, property that was lawfully classified as real property or personal property before January 1, 1979, cannot be reclassified as personal property or real property after that date. The taxpayer has the burden of proving that property is exempt under Section 24-5, and proving that such property was lawfully assessed and taxed as personal property prior to January 1, 1979, and if this burden of proof is met, the property must be classified as personal property. Trahaeg Holding Corp. v. Property Tax Appeal Bd., 204 Ill. App. 3d 41, 43 (2d Dist. 1990).

The Board finds the appellant did not present any evidence to demonstrate how billboards were assessed in Sangamon County prior to January 1, 1979, nor any evidence that like kind property in the county was reclassified from personal property to real property after January 1, 1979.

Based on this record, the Board finds that the appellant has not demonstrated by a preponderance of the evidence that the subject's assessment is incorrect and no reduction in the subject's assessment is 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

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: March 26, 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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