



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

APPELLANT: Hudson Business Group, LLC  
DOCKET NO.: 22-04095.001-C-2  
PARCEL NO.: 11-14-18-236-005

The parties of record before the Property Tax Appeal Board are Hudson Business Group, LLC, the appellant, by attorney Lance Cagle, of Lance Cagle Law Office, P.C. in Paxton; and the Ford 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 **Ford** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$7,920  
**IMPR.:** \$187,340  
**TOTAL:** \$195,260

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Ford 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 1-story commercial building of metal exterior construction with 13,708 square feet of gross building area.<sup>1</sup> The building was constructed in 2004 and is approximately 18 years old. Features of the building include 10,692 square feet of retail area, 1,472 square feet of repair/service area, 1,400 square feet of warehouse area, and 144 square feet of office area. The property also features a 612 square foot attached garage. The property has a 44,605 square foot, or 1.024 acre, site and is located in Paxton, Patton Township, Ford County.

The appellant contends assessment inequity concerning the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in Ford County. The comparables are improved with 1-story commercial

---

<sup>1</sup> The parties differ regarding the subject's building size. The Board finds the best evidence of building size was presented by the appellant as the board of review included the 612 square foot garage in its building size.

buildings of metal or brick and masonry exterior construction ranging in size from 8,772 to 38,600 square feet of gross building area. The buildings range in age from 30 to 54 years old and the appellant noted they have each been updated or remodeled. Comparables #2 and #3 each have 1,050 or 1,300 square feet of office area and comparables #3 and #4 each have 950 and 980 square feet of warehouse area. The comparables have improvement assessments ranging from \$47,600 to \$141,060 or from \$3.65 to \$5.43 per square foot of gross building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$195,260. The subject property has an improvement assessment of \$187,340 or \$13.67 per square foot of gross building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within 0.53 of a mile from the subject. Comparable #3 is the same property as the appellant's comparable #1. The comparables are improved with one or two 1-story commercial buildings of metal, brick and metal, or brick and concrete block exterior construction ranging in total size from 5,520 to 14,500 square feet of gross building area. The buildings were constructed from 1968 to 2007 and range in age from 15 to 54 years old. Comparable #1 has 150 square feet of office area and comparable #4 has 8,000 square feet of warehouse area. The comparables have improvement assessments ranging from \$47,600 to \$144,060 or from \$5.43 to \$22.17 per square foot of gross building area.

The board of review submitted a memorandum arguing the appellant did not present market value data for the subject and the comparables in order to determine the proportion of assessment of the subject compared to the comparables. The board of review asserted the appellant's comparables differ from the subject in age, location, building size, and/or construction. The board of review stated the appellant's comparables #2 and #4 are located in a different township and are approximately 14 and 15 miles from the subject. The board of review further asserted the subject has a 0.56 of an acre paved parking lot, whereas the appellant's comparable #2 has no paved parking lot, the appellant's comparable #3 has a 1.49 acre paved parking lot with an additional 0.99 of an acre gravel parking lot, and the appellant's comparable #4 has a 0.99 of an acre paved parking lot with an additional 1.34 acres of gravel surrounding the building. The board of review contended its comparable #1 has a 0.42 of an acre paved parking lot, comparable #2 has a 0.39 of an acre paved parking lot, comparable #3 has a 0.46 of an acre paved parking lot that is in poor condition, and comparable #4 has a 1.2 acre paved parking lot with an additional 1.14 acres of gravel parking area. Based on this evidence, the board of review requested the subject's assessment be sustained.

### **Conclusion of Law**

The appellant contends assessment inequity as the 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #4 and the board of review's comparable #2, due to substantial differences from the subject in building size. Moreover, the appellant's comparables #2 and #4 are located more distant from the subject than the other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #3, the appellant's comparable #3, and the board of review's comparables #1 and #4, which are relatively similar to the subject in building size, location, and some features, but have varying degrees of similarity to the subject in age, suggesting adjustments to the comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$47,600 to \$144,060 or from \$5.09 to \$16.04 per square foot of gross building area. The subject's improvement assessment of \$187,340 or \$13.67 per square foot of gross building area falls above the range established by the best comparables in terms of total improvement assessments and within the range on a per square foot basis and appears to be supported after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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:

April 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

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

APPELLANT

Hudson Business Group, LLC , by attorney:  
Lance Cagle  
Lance Cagle Law Office, P.C.  
146 North Market Street  
Paxton, IL 60957

COUNTY

Ford County Board of Review  
Ford County Courthouse  
200 West State Room 104  
Paxton, IL 60957