



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

APPELLANT: SCI Shared Resources, LLC  
DOCKET NO.: 23-04785.001-C-2  
PARCEL NO.: 21-12.0-151-029

The parties of record before the Property Tax Appeal Board are SCI Shared Resources, LLC, the appellant, by attorney Jabari Jackson, of O'Keefe Lyons & Hynes, LLC, in Chicago, 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:

**LAND:** \$262,365  
**IMPR.:** \$265,686  
**TOTAL:** \$528,051

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of 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 2023 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 one-story commercial building of masonry exterior construction which is used as a funeral home and contains 8,346 square feet of building area. The building was constructed in 1995 and is approximately 28 years old. Features include a concrete slab foundation, sprinkler system, and a one-car garage.<sup>1</sup> (Appraisal, pgs. 18-19). The building has a foyer, visitation, preparation, and office rooms along with men's and women's bathrooms. The property has a 152,975 square foot or 3.51-acre site with asphalt paving for parking and minimal landscaping. The property has a land-to-building ratio of 18.33:1. The property is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an approximately 70-page Appraisal Report prepared by Edward V. Kling, a

---

<sup>1</sup> No mention was made in the description of the subject concerning central air conditioning.

Certified General Real Estate Appraiser. The report estimated the retrospective market value for the subject property based upon fee simple property rights using the cost and sales comparison approaches to value. The purpose of the report was for an assessment appeal.

Kling inspected the subject property on October 23, 2023 (Appraisal, p. 3, 5). The appraiser found both the interior and exterior of the building to be in average condition, with average functional utility, and no external conditions impacting the property (Appraisal, p. 19).

The initial step under the cost approach was to estimate the value of the subject's land using four retail land sales and one property under contract located in Springfield that ranged in size from 29,795 to 426,452 square feet of land area. The four sales occurred from April 2022 to February 2023 for prices ranging from \$150,000 to \$1,285,000 or from \$3.01 to \$6.71 per square foot of land area and land sale #5 lacked date information but was contracted for \$1,000,000 or \$5.74 per square foot of land area. Adjustments were analyzed for differences in land size, demolition costs and/or superior corner location when compared to the subject. As a result of the adjustment process, Kling concluded downward adjustments for land sales #1, #2 and #5, no adjustment for land sale #3 despite costs of demolition, superior corner site and smaller lot size, and an upward adjustment to land sale #4 for its larger size, resulting in adjusted land sales ranging from \$3.75 to \$5.00 per square foot of land area. As a result, Kling was of the opinion the subject's land value is \$4.00 per square foot or \$600,000, rounded (Appraisal, pgs. 26-30).<sup>2</sup>

Next, Kling estimated the replacement cost new of the building improvements to be \$1,348,963 using the *Marshall & Swift Valuation Service*, Section 11, Page 32, Mortuaries/Funeral Homes, Class C, Average Quality (Appraisal, pgs. 32-37). The calculation of depreciation, both physical and functional, by the breakdown method concluded 69.2% and by the economic age/life method concluded 70%, resulting in a conclusion of 70% being applied by Kling. The value of site improvements was estimated based upon 80,000 square feet of asphalt paving at \$400,000 with 80% depreciation for a contributory value of \$80,000 and landscaping of \$5,000 with 70% depreciation for a contributory value of \$1,500.

In summary, under the cost approach, Kling estimated the subject had a site value of \$600,000. The estimated the replacement cost new of the improvements<sup>3</sup> was \$1,348,963 less accrued depreciation of 70% or \$944,274, resulted in a depreciated improvement value of \$404,689. To this, Kling added the estimated contributory value of the site improvements of \$82,000. Adding the various components, Kling estimated the market value of the subject to be \$1,085,000, rounded, or \$130.00 per square foot of gross building area, including land, under the cost approach.

For the sales comparison approach, Kling selected six sales considered “reasonably comparable” to the subject (Appraisal, p. 38); five of the sales were described as funeral homes and sale #5 was described as an office. The properties are located in Franklin Park, Mount Prospect, Chicago, Monee, Peoria and Chesterfield, Missouri, respectively. The parcels range in size from

---

<sup>2</sup> On page 30 of the appraisal, Kling opined a land value of \$600,000 presented in numerals, but also wrote “Seven Hundred Thousand Dollars” which appears to be an error and does not appear elsewhere in the report.

<sup>3</sup> As depicted on page 33 of the report, Kling did not account for the one-car garage in the replacement cost new calculation.

39,600 to 501,376 square feet or from .91 to 11.51-acres of land area. Each parcel is improved with a one-story masonry building ranging in size from 2,000 to 27,000 square feet of building area which range in age from 19 to 92 years old. The comparables have land-to-building ratios ranging from 2.93:1 to 250.69:1. The sales occurred from July 2021 to March 2022 for prices ranging from \$205,000 to \$3,500,000 or from \$94.50 to \$129.63 per square foot of building area, including land (Appraisal, pgs. 38-51).

Next, Kling made qualitative adjustments to the comparable sales for differences when compared to the subject property (Appraisal, pgs. 51-54). Kling adjusted sales #1 and #6 for property rights as leased fee sales. Each comparable was adjusted for either inferior or superior location and land-to-building ratio differences. Five comparables were adjusted due to differences in building size and age/condition when compared to the subject. Sales #2 through #6 had net adjustments from -5% to +10%; the adjustments to sale #1 offset one another as described on page 53 of the report. On page 51 of the appraisal, Kling set forth adjusted sales prices ranging from \$102.11 to \$123.15 per square foot of building area, including land. Based on this analysis, Kling estimated the subject had an indicated value of \$115.00 per square foot of building area, including land, or \$960,000, rounded.

In reconciling the two approaches to value on page 55 of the report, Kling wrote that the cost approach could not be given primary consideration as it was considered less relevant to a typical purchaser of an existing property than the sales and/or income approaches. As depicted, Kling concluded the subject property had a market value of \$980,000 as of January 1, 2023. Based on the foregoing evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$528,051.<sup>4</sup> The subject's equalized assessment reflects a market value of \$1,585,263 or \$189.94 per square foot of building area, land included, when using the 2023 three-year average median level of assessment for Sangamon County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appellant's appraisal evidence, the board of review through the township assessor prepared a memorandum critiquing various aspects of the appraisal, beginning with four issues related solely to the land sales data. According to the assessor, land sales #1 and #2 were a "package sale with buildings"; no prices were allocated. The assessor states that the appraiser presented 2022 "non-arm's length sales," but the parcels "are currently for sale for three times that on MLS [Multiple Listing Service]."<sup>5</sup> The assessor next questions Kling's opinion that "a lot at 6<sup>th</sup> and Toronto Road is superior to a lot at Koke Mill and Hedley?" The assessor stated, "This confirms the fact the out of area appraiser is not familiar with Springfield." As to land sale #5 which is 20,000 square feet larger than the subject parcel, the assessor again noted location differences and questioned Kling's opinion of the subject being almost \$2 per square foot less

---

<sup>4</sup> The assessing officials report that subsequent to the issuance of the Final Decision for tax year 2023, an equalization factor of 1.0542 was applied to all non-farm properties in Capital Township.

<sup>5</sup> Included in the documentation is an MLS data sheet for appraisal land sale #1 dated in November 2023 with an asking price of \$325,000 and depicting the property had been on the market for 27 days.

valuable than the comparable.<sup>6</sup> No documentation or evidence of land sales in the respective areas of Springfield were submitted to substantiate the assessor's opinion that these locations reflect differing land market values.

As to the comparable sales chosen by Kling, the assessor asserted the properties are located in areas "with 25% the population of the subject" yet Kling applied negative adjustments for "superior" location. Next, the assessor wrote "upon researching interior photos of the subject and [appraisal] sales comps, it is very evident that the subject is by far superior as far as condition/amenities." Despite this observation the assessor wrote, Kling treated the subject as if it is "lowest condition and location." The board of review failed to submit interior photographs of either the appraisal comparables or the subject to support the purported observation.

In support of its contention of the correct assessment, the board of review through the township assessor submitted information on four sales. The township assessor acknowledged there have been no recent arm's length sales of funeral homes in Springfield. The assessor contends these sales are of "inferior condition and use parcels [*sic*]" in order to support that the subject is "more than fairly valued." The assessor concluded the memorandum asserting the subject is "most updated with above average finishes; smallest in building size." Again, no photographs of the subject's interior were submitted to support the contention.

The board of review comparable sales are located from 1.5 to 7.5-miles from the subject. The parcels range in size from 31,200 to 696,088 square feet of land area and are each improved with a one-story building of either brick or stucco exterior construction. The buildings are described as two used for office space, one as a warehouse and one as a gymnastics center; these latter two buildings include office space of 2,368 and 2,516 square feet, respectively. The buildings range in age from 26 to 39 years old and range in size from 9,424 to 30,152 square feet of building area. The comparables have land-to-building ratios ranging from 2.25:1 to 73.86:1. Each comparable is further described as being in inferior condition and having an inferior location with two of the comparables also being noted as larger. The comparables sold from December 2021 to October 2023 for prices ranging from \$1,095,000 to \$2,050,000 or from \$68.00 to \$191.00 per square foot of gross building area, including land.

Based on the foregoing evidence and argument,<sup>7</sup> the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant, through counsel, citing to procedural rule Sec. 1910.65(c)(4) criticized the four comparable sales presented on behalf of the board of review. (86 Ill.Admin.Code §1910.65(c)(4)). None of the comparables are funeral homes, each is larger than the subject and there was no data concerning condition of the properties. Without such information, the

---

<sup>6</sup> The Property Tax Appeal Board has analyzed the appraisal land sales and concluded the assessor is referring to land sale #5. Notably, this property was adjusted from a sales price of \$5.74 per square foot to \$4.80 per square foot. The appraisal is clear that Kling opined the subject parcel to have a land value of \$4.00 per square foot. Thus, the assessor's criticism related to "an almost \$2 per square foot value difference" appears to lack merit when analyzing the adjusted sales price in the appraisal.

<sup>7</sup> Also included in the documentation presented by the board of review was a September 1994 building permit for the subject with a "value" of \$1,100,000 circled on the document. The board of review did not provide any argument related to the purpose of this nearly 30-year-old building permit.

appellant contends those comparables “should not be considered as evidence in the adjudication of this appeal.”

As to the board of review analysis of the appellant’s appraisal, appellant’s counsel cites to Sec. 1910.66 for the proposition that a review appraisal or an analysis of the appraisal should have been performed by a person who is an expert in the appraisal of real estate. (86 Ill.Admin.Code §1910.66(a)(3)). Although the assessor focused on the appraiser’s land sales utilized in the cost approach, the appellant contends the reconciliation on page 55 of the report gives greater focus to the sales comparison approach.

As a consequence of these procedural rule citations, the appellant requests that the Property Tax Appeal Board either strike the objectionable material, or, in the alternative, give little to no evidentiary weight or consideration to the objectionable board of review submissions.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board finds no merit in the appellant’s request to strike the board of review evidence in this appeal based upon the cited procedural rules. The question presented is not the admissibility of the board of review evidence, but rather the weight to be given to the evidence. The Board will analyze the data presented by both parties and place the appropriate weight on the evidence submitted by both parties to this appeal in light of the record evidence.

The appellant submitted an appraisal of the subject property using the cost and sales comparison approaches to arrive at an opinion of value and the board of review, with assistance from the township assessor, criticized both the land sales and comparable sales used in the appraisal along with submission of four comparable sales to support their respective positions before the Property Tax Appeal Board.

The Board finds several of the criticisms of the appraisal set forth by the board of review have some level of merit. As an initial matter, as the appraiser Kling did not place primary emphasis on the cost approach, the Board will not analyze the land sales data which was critiqued by the board of review.<sup>8</sup> Instead, the Board will focus on the chosen comparable sales data in the appraisal since the basis for the opinion of value was drawn from the comparable sales data, not from the cost approach in which the land sales data was utilized.

---

<sup>8</sup> The Board finds the pre-equalized land assessment of the subject reflects a market value of approximately \$746,703 or \$4.88 per square foot of land area, which is not substantially different from Kling’s land value conclusion of \$4 per square foot.

Kling utilized comparables, five of which were similar in use as a funeral home in comparison to the subject and only one comparable was identified as an office. However, four of the sales were located in the Chicago area and one was located in Missouri. These comparable one-story buildings range in age from 19 to 92 years old and range in size from 2,000 to 27,000 square feet of building area when compared to the subject one-story building which is 28 years old and contains 8,346 square feet of building area. For differences in property rights, location, building size, land-to-building ratio and age/condition, Kling concluded adjustments ranging from -5% to +10%. Five of the six comparable sales are located in Illinois.

The Board takes notice that the five Illinois properties are located in Peoria and the metropolitan Chicago area or from approximately 73 to 207 miles from Springfield. The sixth comparable located in Missouri is approximately 118 miles from the subject in Springfield, Illinois. The board of review asserted the comparables are “in areas with 25% the population” of the subject; appraisal sale #3 is in Chicago, which has a population in the millions, substantially greater than that of the subject, which was not refuted by the appellant.

Nevertheless, having thoroughly examined the appellant's appraisal report, the Property Tax Appeal Board gives little weight to the value conclusion determined in the appraisal relying primarily on sales data. Kling determined four of the six sales had “superior locations” to the subject resulting in qualitative “negative” adjustments for location. On page 38 of the appraisal, Kling wrote the selected sales are “located in areas considered reasonably comparable” and included a location map depicted on page 52. This map depicts nearly the entire State of Illinois with reference points in the Chicago area and in the St. Louis area. On this record, the Board finds the dearth of discussion in the report concerning the selection of comparables far distant from the subject and/or the lack of sales more proximate to the subject in location to be highly concerning and contrary to typical appraisal practice as briefly outlined on page 38 of the appraisal report. The Board finds the chosen sales comparables lack similarity to the subject which, when combined with the minimal net adjustments applied to the comparables, is found to be deficient given the great disparities in age, size and location when compared to the subject. Given these concerns related to the properties chosen and adjustments applied by Kling for the sales comparison approach analysis, the Board finds the appraiser's value conclusion is not a credible or reliable indicator of the subject's estimated market value as of the assessment date. As a consequence, the Board will examine the raw comparable sales data presented by both parties.

The Board gives reduced weight to appraisal sales #1 and #6 for their leased fee sales characteristics as compared to other sales in the record reflecting fee simple sales. The Board gives reduced weight to appraisal sales #2 and #3, each of which are located in the Chicago area more than 200 miles distant from the subject. The Board gives reduced weight to appraisal sale #4 along with board of review sales #2 and #4 due to differences in age and/or building size when compared to the subject.

The Board finds the best evidence of market value to be appraisal sale #5 in Peoria as well as board of review comparable sales #1 and #3 in Springfield as the best comparable sales data in the record. These comparables range in age from 19 to 29 years old and range in size from 7,969 to 11,319 square feet of building area, both of which bracket the subject property in age and size. Appropriate adjustments to each of the comparables are necessary for variances in age, building

size, location and/or features. For lot size differences, upward adjustments are necessary for two of these sales and a downward adjustment for lot size is necessary to board of review sale #3. These three best comparables sold from November 2021 to May 2022 for prices ranging from \$775,000 to \$1,800,000 or from \$97.25 to \$191.00 per square foot of gross building area, including land. The subject's assessment reflects a market value of \$1,585,263 or \$189.94 per square foot of gross building area, including land, which is within the range established by the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparable sales for differences, the Board finds 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: March 18, 2025



\_\_\_\_\_  
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

SCI Shared Resources, LLC, by attorney:  
Jabari Jackson  
O'Keefe Lyons & Hynes, LLC  
30 North LaSalle Street  
Suite 4100  
Chicago, IL 60602

COUNTY

Sangamon County Board of Review  
Sangamon County Complex  
300 S Ninth St, Auditorium  
Springfield, IL 62701