



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

APPELLANT: Tri Star Marketing, Inc.  
DOCKET NO.: 06-00220.001-C-2  
PARCEL NO.: 03-20-36-307-008

The parties of record before the Property Tax Appeal Board are Tri Star Marketing, Inc., the appellant, by attorney Rebecca E. P. Wade of Meyer Capel, P.C., Champaign; and the Champaign County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the Champaign County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$146,520  
**IMPR.:** \$274,850  
**TOTAL:** \$421,370

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story gas station/convenience store of masonry construction that also has an internal Jimmy Johns sandwich store. The subject parcel is also improved with a free standing car wash building. The improvements total 7,050 square feet of building area. Other amenities include a canopy and 108,000 square feet of pavement. The subject parcel has 66,600 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board through counsel claiming a lack of uniformity regarding the subject's land and improvement assessments as the basis of the appeal. In support of this claim, the appellants submitted an equity analysis of three suggested comparables used as gas station/convenience stores. The comparables are located from 5.1 to 8.22 miles from the subject. One comparable has an internal Dairy Queen fast food operation. Two comparables have free

standing car wash buildings similar to the subject. The comparables contain from 20,000 to 44,000 square feet of paving. The one-story masonry buildings are from 4 to 16 years old and range in size from 3,018 to 5,973 square feet of building area. They have improvement assessments ranging from \$113,290 to \$203,250 or from \$30.35 to \$37.54 per square foot of building area. The subject property has an improvement assessment of \$324,360 or \$46.01 per square foot of building area.

The comparables are situated on sites that range in size from 39,906 to 135,472 square feet of land area and have land assessments ranging from \$84,670 to \$145,910 or from \$1.01 to \$3.66 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$489,990 was disclosed. In support of the subject's assessment, the board of review submitted property record cards, photographs and an assessment analysis of three suggested comparables located from next door to 1.3 miles from the subject. Comparable 1 is a gas station/convenience store; comparable 2 is a fast food restaurant; and comparable 3 is an office building. None of the comparables have a free standing car wash building like the subject. The comparables contain from 19,500 to 28,845 square feet of paving. The one-story masonry buildings are from 3 to 15 years old and range in size from 1,582 to 6,884 square feet of building area. They have improvement assessments ranging from \$95,200 to \$262,010 or from \$38.06 to \$65.76 per square foot of building area.

The comparables are situated on sites that range in size from 20,000 to 52,533 square feet of land area and have land assessments ranging from \$78,930 to \$133,280 or from \$2.28 to \$6.66 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's land and improvement assessments are warranted.

The appellant argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within

the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellants have overcome this burden.

With respect to the subject's improvement assessment, the parties submitted six suggested assessment comparables for the Board's consideration. The Board placed diminished weight on the comparables submitted by the board of review. Comparables 1 and 2 are considerably smaller in size than the subject while comparable 3 is an office building, a dissimilar use than the subject. The Board also gave less weight to comparable 2 submitted by the appellant due to its considerably smaller size when compared to the subject. The Property Tax Appeal Board finds the two remaining comparables submitted by the appellant are most representative of the subject in age, size, design, use and amenities. These comparables have improvement assessments of \$154,200 and \$203,250 or \$30.35 and \$34.03 per square foot of building area. The subject property has an improvement assessment of \$324,360 or \$46.01 per square foot of building area, which is considerably higher than the most similar comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is excessive and a reduction is warranted.

With respect to the subject's land assessment, the parties submitted six suggested assessment comparables for the Board's consideration. The Board placed diminished weight on comparables 1 and 2 submitted by the appellant and board of review due to their considerably smaller or larger land sizes when compared to the subject. The Property Tax Appeal Board finds the two remaining land comparables are most representative of the subject in size and location. These comparables have land assessments of \$84,670 and \$119,620 or \$1.53 and \$2.28 per square foot of land area. The subject property has a land assessment of \$165,630 or \$2.49 per square foot of land area, which is higher than the most similar land comparables on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is excessive and a reduction 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

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: November 25, 2009

*Allen Castrovillari*

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 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 the subsequent year 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.

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.