



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

APPELLANT: Sherwin Williams Company  
DOCKET NO.: 07-06218.001-I-3 through 07-06218.002-I-3  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sherwin Williams Company, the appellant, by attorney Patrick C. Doody of the Law Offices of Patrick C. Doody, Chicago; and the Effingham County Board of Review.<sup>1</sup>

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 Effingham County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
07-06218.001-I-3	03-11-029-017	234,170	5,063,890	\$5,298,060
07-06218.002-I-3	03-11-029-016	1,410	0	\$1,410

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of two parcels containing 71.93 acres improved with a one-story 1,221,463 square foot light industrial building. The building was constructed in stages from 1969 to 1996. The property is located Effingham, Douglas Township, Effingham County.

The property in this appeal was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket No. 06-02789-I-3. In that appeal, the Property Tax Appeal Board issued a decision reducing the assessment to \$5,299,470 based upon equity and the weight of the evidence in the record as presented by the parties to the appeal.

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<sup>1</sup> The Board finds, despite requests to the board of review and the Effingham County State's Attorney, the board of review has not provided a certificate to the Property Tax Appeal Board confirming that taxing districts have been notified of the appeal pursuant to §1910.40(f) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code 1910.40(f).

The appellant in this appeal submitted an appraisal estimating the subject property had a market value of \$15,900,000 as of January 1, 2006, to demonstrate the subject property was improperly assessed. The appellant also indicated the subject had a total assessment of \$6,078,330, which reflects a market value of approximately \$18,235,000. Based on this evidence the appellant requested the subject's assessment be reduced to the assessment as established in the prior year's appeal.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 appellant in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds a reduction in the assessment of the subject property commensurate with that as established in the prior year's appeal is appropriate.

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: July 23, 2010

*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.