



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

APPELLANT: J & C Investments LLC  
DOCKET NO.: 09-00222.001-C-1 through 09-00222.002-C-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are J & C Investments LLC, the appellant, by attorney Jackson E. Donley in Springfield, and the Macon 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 Macon County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-00222.001-C-1	04-12-03-351-001	73,293	10,632	\$83,925
09-00222.002-C-1	04-12-03-351-019	16,642	0	\$16,642

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcels are improved with a one-story commercial structure built in 1967. The structure was designed and built for auto sales and service and contains a total of 12,340 square feet of building area. The property is located in Decatur, Whitmore Township, Macon County.

The appellant through legal counsel contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted an affidavit prepared by Robert Michael Brady averring tht the property is and has been vacant. The affiant further averred that there is an oversupply of real estate for sale and very little demand. "The demand for a car dealership appears non-existent within the Decatur community." (Affidavit) The affiant further asserted finding a buyer or renter for the subject property has proven difficult. The affiant concluded stating, "A ready, willing and able buyer offering us say even as little as \$300,000 will likely readily become the owner."

Also included in the appellant's submission were several documents related to the sale of an auto/office/showroom with

sales lot in Decatur (formerly known as Tallman Cadillac). The comparable site is 3.32-acres of land area improved with a commercial building constructed in the early 1960's.<sup>1</sup> The structure contains 24,626 square feet of building area and has a 5.87:1 land-to-building ratio. The property sold in April 2005 for \$600,000 or \$24.36 per square foot of building area, including land. Documentation included the Illinois Real Estate Transfer Declaration (PTAX-203) reiterating the purchase price.

The appellant also submitted a copy of the board of review final decisions wherein the subjects' final assessments totaling \$116,642 were disclosed. The subject's total assessments reflect a market value of approximately \$348,289 or \$28.22 per square foot of building area including land using the 2009 three-year median level of assessments in Macon County of 33.49%. (86 Ill.Admin.Code §1910.50(c)(1)).

Based on this evidence the appellant requested the subject's total assessment be reduced to \$100,567 which would reflect a market value of approximately \$301,701.

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 Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted data suggesting the upper limit of the value of the subject property of \$300,000 and an suggested comparable sale from April 2005 which sold for \$600,000 or \$24.36 per square foot of building area including land. The subject's 2009 assessment reflects a market value of approximately \$348,289 or \$28.22 per square foot of building area including land which is higher than its probably

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<sup>1</sup> Two documents have a construction date of 1964 and another indicates 1962.

sale price and higher than a similar comparable sale property on a per-square-foot basis.

The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

The Property Tax Appeal Board has examined the information submitted by the appellant and finds, based on this limited evidence that was not refuted, a reduction in the assessed valuation of the subject property is justified. The Board finds based on the limited evidence submitted that the appellant's contention of market value of about \$300,000 as of January 1, 2009 is reasonable. The Board further finds a reduction in accordance with the appellant's request 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.



Chairman



Member



Member



Member



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: August 28, 2012



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.