



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

APPELLANT: Douglas Sindle
DOCKET NO.: 09-00914.001-C-1
PARCEL NO.: 04-04-24-100-041

The parties of record before the Property Tax Appeal Board are Douglas Sindle, the appellant, and the Tazewell 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 Tazewell County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$3,270
IMPR.: \$30,880
TOTAL: \$34,150**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,000 square foot metal clad pole frame building that was constructed in 1999. The property is located in Pekin, Pekin Township, Tazewell County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellant indicated on the appeal form he purchased the subject property in September 2007 for a price of \$125,000. The appellant also provided information on three comparables improved with one-story buildings that ranged in size from 8,630 to 14,000 square feet of building area and ranged in age from 6 to 42 years old. One comparable was located across the street from the subject while two were located approximately 15 miles from the subject. The appellant indicated these comparables had improvement assessments that ranged from \$15,820 to \$103,010 or from \$1.83 to \$7.36 per square foot of building area. The appellant further asserted that comparables #2 and #3 sold in February 2010 of prices of \$49,500 and \$68,750 or for \$5.74 and \$4.91 per square foot of building area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$36,270 was disclosed. The subject's assessment reflects a market value of \$109,544 or \$18.26 per square foot of building area, including land, using the 2009 three year average median level of assessments for Tazewell County of 33.11%. The subject has an improvement assessment of \$33,000 or \$5.50 per square foot of building area.

In rebuttal the board of review asserted that appellant's comparables #2 and #3 did not sell. It indicated the comparables were offered for sale at an auction and the owner refused to accept the bids. Additionally, the board indicated there is no record regarding the transfer of ownership of these properties and these properties are located in a different township than the subject with different market influences.

In support of the assessment the board of review noted the subject property was purchased in August 2007 for a price of \$125,000. The board of review also provided information on three comparables improved with one-story metal clad pole buildings each containing 6,000 square feet of building area. The comparables ranged in age from 8 to 10 years old and were located on the same street and within the same block as the subject. These comparables had improvement assessments of \$30,880 and \$31,890 or \$5.15 and \$5.32 per square foot of building area. The evidence also indicated that the comparables sold from November 2002 to March 2010 for prices ranging from \$100,000 to \$204,000 or from \$16.67 to \$34.00 per square foot of building area, including land.

The record in this appeal also contains a "proposed assessment" for the subject property submitted by the board of review wherein it indicated its willingness to stipulate to the current assessment. The appellant was notified of this suggested "agreement" and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline.

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

The appellant argued in part overvaluation as the basis of the appeal. Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33⅓% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary

sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967).

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 (3rd Dist. 2002). 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 evidence in this record does not support a reduction in the subject's assessment based on overvaluation.

The record disclosed the subject property was purchased in August 2007 for a price of \$125,000. The record further disclosed the subject's total assessment of \$36,270 reflects a market value of \$109,544 or \$18.26 per square foot of building area, including land, using the 2009 three year average median level of assessments for Tazewell County of 33.11%. The subject's assessment reflects a market value below the purchase price demonstrating the subject is not overvalued for assessment purposes.

The Board gives no weight to the appellant's two comparable sales due to the fact that the evidence in the record indicated the owner did not accept the bids at the auction and the properties did not transfer. Additionally, these comparables were not similar to the subject in age or location.

The appellant also argued assessment inequity as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is warranted.

The Board finds the record contains four comparables similar to the subject in location age and size including appellant's comparable #1 and the board of review comparables. These comparables were improved with one-story metal clad pole buildings that had either 6,000 or 8,640 square feet of building area. The appellant's comparable had an improvement assessment of \$1.83 per square foot of building area. The board of review comparables are practically identical to the subject with improvement assessments of \$5.15 and \$5.32 per square foot of

building area. The subject has an improvement assessment of \$5.50 per square foot of building area, which is above the ranged established by the best comparables in the record. Based on this evidence the Property Tax Appeal Board finds a reduction in the improvement assessment 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

JR

Acting 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: December 23, 2011

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.