



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

APPELLANT: Lake Springfield Properties, LLC
DOCKET NO.: 09-05156.001-C-2 through 09-05156.010-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lake Springfield Properties, LLC the appellant, by attorney Bradley B. Wilson, of Gates, Wise & Schlosser, P.C. in Springfield; and the Sangamon County Board of Review.

Based on the facts and exhibits presented, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
09-05156.001-C-2	29-03.0-301-001	14,716	106,092	\$120,808
09-05156.002-C-2	29-03.0-301-002	4,294	22,315	\$26,609
09-05156.003-C-2	29-03.0-301-013	5,505	0	\$5,505
09-05156.004-C-2	29-03.0-301-012	1,964	0	\$1,964
09-05156.005-C-2	29-03.0-301-011	3,652	0	\$3,652
09-05156.006-C-2	29-03.0-301-010	15,337	0	\$15,337
09-05156.007-C-2	29-03.0-301-009	26,485	0	\$26,485
09-05156.008-C-2	29-03.0-301-007	7,263	0	\$7,263
09-05156.009-C-2	29-03.0-301-005	13,079	0	\$13,079
09-05156.010-C-2	29-03.0-301-003	2,394	0	\$2,394

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of ten individual parcels containing approximately 21.6 acres, which includes a 7,200 square foot marina built in 2002 and parking areas for public

boaters. The property is located in Springfield, Capital Township, Sangamon County.

The appellant appeared through legal counsel before the Property Tax Appeal Board claiming a contention of law as the basis of the assessment appeal. In the brief, counsel for the appellant contends that the subject properties are entitled to the so called "developer's exemption" as provided by Section 10-30 of the Property Tax Code (35 ILCS 200/10-30). Section 10-30 of the Property Tax Code (herein after "the Code") provides:

Sec. 10-30. Subdivisions; counties of less than 3,000,000.

(a) In counties with less than 3,000,000 inhabitants, the platting and subdivision of property into separate lots and the development of the subdivided property with streets, sidewalks, curbs, gutters, sewer, water and utility lines shall not increase the assessed valuation of all or any part of the property, if:

- (1) The property is platted and subdivided in accordance with the Plat Act;
- (2) The platting occurs after January 1, 1978;
- (3) At the time of platting the property is in excess of 5 acres; and
- (4) At the time of platting the property is vacant or used as a farm as defined in Section 1-60.

(b) Except as provided in subsection (c) of this Section, the assessed valuation of property so platted and subdivided shall be determined each year based on the estimated price the property would bring at a fair voluntary sale for use by the buyer for the same purposes for which the property was used when last assessed prior to its platting.

(c) Upon completion of a habitable structure on any lot of subdivided property, or upon the use of any lot, either alone or in conjunction with any contiguous property, for any business, commercial or residential purpose, or upon the initial sale of any

platted lot, including a platted lot which is vacant: (i) the provisions of subsection (b) of this Section shall no longer apply in determining the assessed valuation of the lot, (ii) each lot shall be assessed without regard to any provision of this Section, and (iii) the assessed valuation of the remaining property, when next determined, shall be reduced proportionately to reflect the exclusion of the property that no longer qualifies for valuation under this Section. Holding or offering a platted lot for initial sale shall not constitute a use of the lot for business, commercial or residential purposes unless a habitable structure is situated on the lot or unless the lot is otherwise used for a business, commercial or residential purpose.

(d) This Section applies before the effective date of this amendatory Act of the 96th General Assembly and then applies again beginning January 1, 2012.

In support of this argument, the appellant called as its witness Robert Gordon. Gordon testified he is an officer and shareholder of Lake Springfield Properties, LLC. Officially he is the managing member and sole member.

Gordon testified that Lake Springfield Properties LLC is a leaseholder with the City of Springfield for approximately 21.6 acres of land that was acquired through a Request for Proposal ("RFP"). They currently have a lease for the property and are required to pay property taxes for the subject property.

Gordon testified that at the time they received the Executive Order from the City of Springfield to build a marina, the property was vacant. They started building the marina in 2001 and completed the structure in 2002. At the completion of the structure they received an occupancy permit. Gordon testified that there were no other improvements on the property other than the marina and parking lot prior to the platting and subdivision. The property was subdivided and platted in 2008 creating ten lots and none of the lots had been sold.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessments for PIN 29-03.0-301-001 of \$120,808; PIN 29-03.0-301-002 of \$26,609; 29-03.0-301-013 of \$5,505; and PIN 29-03.0-301-012 of \$1,964; PIN 29-03.0-301-011 of \$3,652; PIN 29-03.0-301-010 of \$15,337; PIN 29-03.0-301-009 of \$26,485; PIN 29-03.0-301-007 of \$7,263; PIN 29-

03.0-301-005 of \$13,079; PIN 29-03.0-301-003 of \$2,394 were disclosed. In support of the subject's assessments, the board of review submitted its "Notes on Appeal" stating the subject property does not qualify for an assessment pursuant to Section 10-30 of the Code.

Representing the board of review was Assistant State's Attorney Scott B. Kains. Clerk of the Board of Review, Joseph P. Lindley, was called as a witness. Lindley testified that in 2002 the parent parcel was an exempt city owned parcel. In 2003 a deed was filed "2002-R-45869", changing the classification from "exempt property" to a "class 60" which is "improved commercial property". The property remained the same until 2009 when the parent parcel was vacated and a series of parcels were created due to the subdivision. All of the parcels created were classified as commercial parcels.

Under cross-examination Lindley testified that the status of the property prior to the construction of the marina was tax exempt. The City of Springfield had applied for exempt status. When questioned about improvements on the property at that time, Lindley stated that there might have been, but they applied for exempt status, and if granted, they would not pay taxes on the land or the building. Next, Lindley was questioned about how the properties were assessed. Lindley responded that the properties were not assessed as leaseholds. Lindley was then questioned about the only issue as far as the request to be covered under the developers exemption is the issue of vacancy of the property. Lindley responded that the issue had to do with the prior use of the ground and it was carried forward as the type of vacant ground it was prior to the division of the property.

After hearing the testimony 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 no reduction in the subject's assessment is warranted based on the contention of law.

There is a single issue in this appeal: whether the preferential assessment provided under section 10-30 of the Code (35 ILCS 200/10-30) applies to the subject parcels. The Board finds that the subject parcels are not entitled to the provisions of Section 10-30 of the Code.

In 2008 when the parent parcel was subdivided and platted, Section 10-30 of the Code (35 ILCS 200/10-30) stated in pertinent part:

- (a) In counties with less than 3,000,000 inhabitants, the platting and subdivision of property into separate lots and the development of the subdivided property with streets, sidewalks, curbs, gutters, sewer, water and utility lines shall not increase the assessed valuation of all or any part of the property, if:
 - (1) The property is platted and subdivided in accordance with the Plat Act;
 - (2) The platting occurs after January 1, 1978;
 - (3) At the time of platting the property is in excess of 5 acres; **and**
 - (4) At the time of platting the property is vacant or used as a farm as defined in Section 1-60. . . . (Emphasis Added).

The parties do not dispute that the subject parcel was platted and subdivided in accordance with the Plat Act satisfying the requirement of Section 10-30(a)(1) of the Code. The parties agree that the subject was platted after January 1, 1978 and at the time of platting the property was in excess of 5 acre thus satisfying the requirements of Sections 10-30(a)(2) and (a)(3). It is solely Section 10-30(a)(4) that is in dispute between the parties.

The record evidence reveals that at the time the parcel was platted in 2008 it was improved. As of 2008, the requirements of Section 10-30 of the Code included that at the time of platting the property must be vacant or used as a farm as defined in Section 1-60 (Section 10-30(a)(4)). The evidence and testimony disclosed the subject property was improved with a 7,200 square foot marina and parking areas at the time of platting. As such, the provisions of Section 10-30 of the Code have not all been met and the Property Tax Appeal Board finds that the subject parcels do not qualify for the developer's preferential assessment provided under Section 10-30 of the Code (35 ILCS 200/10-30) since it was not vacant at the time of subdividing and platting. Therefore, no reduction in the subject's assessment is warranted.

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The Board also finds that the executive order issued by Mayor Hasara does not override the controlling statute in this appeal.

Therefore, no reduction in the subject's 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.



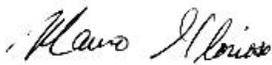
Chairman



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: December 19, 2014



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.