



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

APPELLANT: Nan Ying Lin
DOCKET NO.: 09-05460.001-C-1
PARCEL NO.: 01-13.0-227-002

The parties of record before the Property Tax Appeal Board are Nan Ying Lin, the appellant; and the St. Clair 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 St. Clair County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,026
IMPR.: \$25,785
TOTAL: \$26,811

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story commercial building utilized as a restaurant. Exterior wall is face-brick over wood frame construction. The building is 25 years old and contains 2,314 square feet. The subject property is located in East St. Louis Township, St. Clair County.

The appellant marked "Comparable sales" on the appeal form as the basis of the appeal, however he submitted information on one sale and assessment information on three properties. The sale property is a 59 year old one-story frame constructed commercial building containing 1,500 square feet. The property sold in 1999 for \$20,000.

The appellant submitted information on three comparable properties described as one or two-story frame buildings that range in age from 49 to 89 years old. The buildings range in size from 1,500 to 4,176 square feet of building area. The appellant submitted color photographs of the subject property and the suggested comparables. The comparables have improvement assessments ranging from \$2,466 to \$11,669 or from \$1.19 to \$4.36 per square foot of building area. The subject's improvement assessment is \$25,785 or \$11.14 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment was disclosed. The board of review presented descriptions and assessment information on four comparable properties consisting of one-story buildings classified and assessed as fast food restaurants, the same classification as the subject. The buildings are of face-brick exterior wall covering and range in size from 688 to 3,780 square feet of building area. The buildings range in age from 6 to 24 years old. These properties have improvement assessments ranging from \$21,025 to \$123,888 or from \$19.76 to \$38.66 per square foot of building 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 assessment is not warranted.

The appellant contends both overvaluation and unequal treatment in the subject's improvement assessment as the basis of the appeal.

When overvaluation is claimed the appellant has the burden of proving the value of the property by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331Ill.App.3d 1038 (3rd 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. 86 Ill.Admin.Code 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board concludes that the appellant has not met this burden.

The appellant submitted only one sale for the Board's consideration. The building sold in 1999 for \$20,000. The Property Tax Appeal Board finds this 10-year old sale is too far removed from the 2009 assessment date to provide any meaningful indication of the subject's market value as of January 1, 2009.

The appellant also submitted assessment information on three properties. 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The Board finds the comparables submitted by the appellant were too dissimilar to the subject in size, style, and age to provide a credible analysis of unequal treatment in the assessment process. The subject property is classified by the assessor as a one-story fast food restaurant. None of the comparables suggested by the appellant were classified as fast food restaurants and one is a two-story building. The Board also

places diminished weight on the appellant's comparables primarily due the great age discrepancy between the comparables and the subject. All the comparables are significantly older when compared to the subject. The subject is 25 years old and the comparables range in age from 49 to 89 years.

After considering the differences in the comparables when compared to the subject, the Board finds the appellant has failed to show with clear and convincing evidence that the subject's improvement assessment is not equitable. Therefore, the Property Tax Appeal Board finds a reduction in the subject's assessment is not 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 22, 2013

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.