FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Maharaj 2 Corporation
DOCKET NO.: 09-05516.001-C-1
PARCEL NO.: 09-13-25-452-008

The parties of record before the Property Tax Appeal Board are Maharaj 2 Corporation, the appellant, by attorney Robert Anderson of Anderson Law Offices, Paris; and the Edgar 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 **Edgar** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$18,500
IMPR.:	$126,100
TOTAL:	$144,600

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story concrete block commercial building that contains 4,095 square feet of building area. The building is used as a gas station/convenience and two-bay oil change service garage. The commercial building was constructed in 1993. Amenities include two underground gasoline storage tanks, two gasoline pumps and a canopy. The improvements are situated on 73,500 or 1.688 acres of land area. The subject property is located Paris, Edgar County, Illinois.

The appellant appeared before the Property Tax Appeal Board with legal counsel claiming the subject property's assessment is not reflective of its fair market value. The appellant completed the commercial appeal petition indicating the basis of the appeal was comparable sales. In support of this claim, the appellant submitted photographs, property record cards and a grid analysis detailing information for three suggested comparable sales. The comparables are located in the community of Paris, Illinois, like the subject. The comparables consist of one-story concrete block buildings that are from 7 to 27 years old. Comparables 1 and 2 are used as gas station/convenience stores while comparable 3 is

used as a liquor/convenience store. The buildings were reported to range in size from 2,025 to 3,336 square feet of building area that are situated on sites that range in size from 21,603 to 24,150 square feet of land area. The comparables sold from April 2004 to April 2008 for sale prices ranging from $250,000 to $725,000.

The appellant also submitted property record cards for eight other suggested comparables properties. However, no descriptive comparative analysis was provided for these suggested comparables. The evidence also disclosed the subject property was purchased by the appellant in April 2007 for $500,000.

Counsel called Raj Patel as a witness. Patel is the owner of the subject property. At the hearing, counsel argued there are four different aspects of this appeal. The first aspect raised by the appellant at the hearing was the manner in which each area of the subject building was assessed (oil change area and gas station/convenience store area). At the hearing, the appellant's counsel provided a diagram of the subject building and a limited assessment analysis of the comparables originally submitted by the appellant. The new assessment analysis included the eight suggested comparables for which no comparative analysis was originally provided. The diagram depicts the various areas of the building such as the office, utility room and bathrooms. The witness argued these areas are not part of the gas station/convenience store operations, but the oil change operations of the building. The witness argued these areas should be deducted from the gas station's assessment, but added to the oil change area of the building's assessment. The evidence disclosed the two areas are valued and assessed at different rates.

The witness also argued that when valuing a gas station, a critical factor is the number of gasoline storage tanks and the number of pumps. The witness argued that not all gas stations are alike. The witness testified the cost to install a new gasoline storage tank and pump is at least $100,000, but provided no evidence to support this testimony. The appellant took exception with the assessor's methodology of valuing gas stations at the same rate of $125.00 per square foot of building area, which ignores the significance of the number of gasoline storage tanks and pumps. However, in the new documentation submitted at hearing, the appellant calculated a correct assessment for the subject building, excluding land, should be $65,447 based on uniformity using those same depreciated valuation rates as determined by the assessor. The witness testified some of the comparables have from 4 to 6 gasoline tanks and pumps, which were valued at $125.00 per square foot of building area, like the subject's gas station/convenience store operations. In summary, the appellant opined that since the subject has only two gasoline storage tanks and pumps, it should be assessed at one-half the rate of the comparable gas stations.

Similarly, the appellant argued that the oil change portion of the subject building should be valued at a similar rate as other oil change stations. The appellant argued the subject should be valued at a lesser rate than the Speedie Lube, which was valued at $54.70 per square foot of building area. The appellant argued Speedie Lube is a superior 3 bay oil change property when compared to the subject.

Finally, the appellant argued the subject's land assessment increased from $15,000 to $18,000 or $23.33%, which seems excessive because there have been no changes to the land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

Under cross-examination, Patel testified the bathrooms inside the subject building can be accessed from both the gas station/convenience and oil change area. The bathrooms are separated for both men and women. Patel also testified regarding the increase in the subject's property tax bill.[1] Patel is not an appraiser or expert in the field of real estate valuation.

For clarification, appellant's counsel was questions whether the data and arguments presented at the hearing are grounded in the principal of unequal treatment or uniformity of assessments. Counsel agreed the arguments and accompanying documentation for the first time presented at hearing were based on the principals of unequal treatment or uniformity of assessments.

The Property Tax Appeal Board finds it will not consider this new evidence and arguments presented at hearing. Section 16-180 of the Property Tax Code provides in pertinent part:

> Each Appeal shall be limited to the grounds listed in the appeal petition filed with the Property Tax Appeal Board. (35 ILCS 200/16-180).

Additionally, Section 1910.50(a) of the rules of the Property Tax Appeal Board states in pertinent part:

> Each appeal shall be limited to the grounds listed in the appeal petition filed with the Board. (86 Ill.Adm.Code §1910.50(a)).

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[1] The appellant raised this issue many times during the hearing. The Board finds it plays no part in the calculation of tax bills of the subject property or the suggested comparables used by the appellant in this appeal. Section 1910.10(f) of the Official Rules of the Property Tax Appeal Board states:

> The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of the tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code 1910.10(f)).

The appellant's appeal petition that was filed with the Property Tax Appeal Board was clearly marked as "comparable sales", which suggests that the subject's assessment was not reflective of its fair market value. Nevertheless, at the hearing the appellant attempted to present a lack of uniformity argument using the assessment methodology that was provided by the board of review in response to the appellant's appeal. The appellant did not outline the unequal treatment argument prior to the hearing. As a result the, Board finds the documentation and testimony presented at the hearing regarding uniformity of assessments is a new argument and shall not be considered in determining the subject's correct assessment.

Section 1910.67(k) of the rules of the Property Tax Appeal Board (86 Ill.Adm.Code §1910.67(k)) states in pertinent part:

> In no case shall any written or documentary evidence be accepted into the appeal record at the hearing unless:
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> 1) Such evidence has been submitted to the Property Tax Appeal prior to the hearing pursuant to this Part;
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> 2) The filing requirement is specifically waived by the Board; or
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> 3) The submission of the written or documentary evidence is specifically ordered by the Board or by a Hearing Officer.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of $144,600 was disclosed. The subject's assessment reflects an estimated market value of $428,191 or $104.56 per square foot of building area including land using Edgar County's 2009 three-year median level of assessments of 33.77%.

In support of the subject's assessment, the board of review submitted property record cards, Real Estate Transfer Declarations and an analysis of three suggested comparable sales. Two of the comparables were also utilized by the appellant. All the comparables are gas station/convenience stores, similar to the subject. The comparables are located within 2.7 miles of the subject in Paris, Illinois. The comparables consist of one-story concrete block buildings that were built from 1987 to 2000. The comparables are reported to be in average condition like the subject. The comparables have canopies that range in size from 1,440 to 4,000 square feet. The buildings range in size from 1,584 to 3,336 square feet of building area and are situated on lots that range in size from 21,299 to 22,862 square feet of land area. The comparables sold from July 2004 to April 2008 for prices ranging from $325,000 to $725,000 or from $205.18 to $336.72 per square foot of building area including land.

The board of review also indicated the subject property was purchased by the appellant in April 2007 for $500,000 or $122.10 per square foot of building area including land, which is considerably more than its estimated market value as reflected by its assessment.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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.

The appellant's original appeal petition and evidence disclosed the basis of this appeal was that the subject property's assessment was not reflective of fair market value. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179 183, 728 N.E.2d 1256 (2nd Dist. 2000). The appellant has not met this burden of proof.

Both parties submitted descriptive and sales information for four suggested comparable properties for the Board's consideration. In addition, the record disclosed the subject property was purchased by the appellant for $500,000 in April 2007, 20 months prior to the subject's January 1, 2009 assessment date.

The Board finds the subject property consists of a single building that contains 4,095 square feet of building area that is used for the business purposes of a gasoline station, convenience store and oil change service facility. The building is situated on 73,500 square feet of land area. In Showplace Theatre v. Property Tax Appeal Board, 145 Ill. App. 3d 774 (2nd Dist. 1986), the court found assessments are based on real property consisting of both land and improvements. An appeal to the Property Tax Appeal Board includes both the land and improvements, which together constitute a single assessment for market value appeals. In National City Bank Of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist.2002), the court held the Property Tax Appeal Board was amply justified in giving little weight to valuation evidence since it valued only part of the property. The court did not find any error by the Property Tax Appeal Board in rejecting a "piecemeal approach" by which the petitioner sought to challenge only the valuation of only a portion of the entire property.

The Illinois Supreme Court has defined fair cash value as 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 of property between

parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be **practically conclusive on the issue of whether an assessment is reflective of market value**. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill.App.3d 369 (1st Dist. 1983), People ex rel. Munson v. Morningside Heights, Inc, 45 Ill.2d 338 (1970), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The record shows the subject property was purchased for $500,000 in April 2007, approximately 20 months prior to the subject's January 1, 2009 assessment date. The Board finds this record is void of any evidence showing the subject's sale was not an arm's-length transaction. As a result, the Property Tax Appeal Board finds the best evidence of the subject's fair market value contained in this record is its April 2007 sale price for $500,000. The subject's assessment reflects an estimated market value of $428,191, which is considerably less than its 2007 sale price. Therefore, no reduction in the subject's assessment is justified.

The Board further finds the parties submitted four suggested comparable sales for consideration. Two of the comparables were submitted by both parties. The Board placed little weight on two comparable sales. Comparable 3 submitted by the appellant is a liquor/convenience store, unlike the subject's use as a gas station, convenience store, and oil change facility. The Board also gave little weight to one common sale submitted by both parties (appellant #1 and board of review #2). This property sold in April 2004, which is dated and not considered indicative of fair market value as of the subject's January 1, 2009 assessment date. The Board finds the remaining two comparables are more similar to the subject in location, age and use. However, these comparable properties are smaller in building size and contain considerably less land area when compared to the subject. They sold in March 2007 and June 2008 for prices of $325,000 and $681,854 or $205.18 and $336.72 per square foot of building area including land. The subject's assessment reflects an estimated market value of $428,191 or $104.56 per square foot of building area including land, which is less than the two most similar comparable sales contained in this record on a per square foot basis. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and no reduction 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: April 20, 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.