



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

APPELLANT: David Crispens
DOCKET NO.: 10-00888.001-C-1
PARCEL NO.: 10-32-300-040

The parties of record before the Property Tax Appeal Board are David Crispens, the appellant, and the Montgomery 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 **Montgomery** County Board of Review is warranted. The correct assessed valuation of the property is:

F/Land:	\$1,240
Homesite:	\$46,000
Residence:	\$181,010
Outbuildings:	\$0
TOTAL:	\$228,250

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel consists of both farmland (12.6-acres) and a commercial development (2.06-acres with a building). There is no dispute with regard to the farmland assessment. The 2.06-acre non-farmland portion of the parcel is improved with a one-story building of frame and masonry construction containing approximately 8,340 square feet of building area.¹ The building is 26 years old and features office, warehouse and retail space including a restaurant kitchen. The property is located on Stamer Drive in Litchfield, North Litchfield Township, Montgomery County.

The appellant's appeal is based on assessment equity with regard to both the non-farmland and improvement assessments of the subject property along with submission of a brief. In the brief, the appellant contends that the subject property is not a desirable location at a dead end into a new development and there is no left turn lane or ability to turn onto the subject's street

¹ The appellant reported the building size as 7,200 square feet, but provided no evidence to support the contention. The board of review submitted a copy of the subject's property record card reflecting the building size. The Board finds based on the limited evidence in the record that the subject building contains 8,340 square feet of building area.

"when traffic is backed up." The appellant further contends the building is more suitable for a bowling alley and the roof was not installed properly or maintained. The subject property was vacant for at least six months in 2010 and "in disrepair." The parking lot is "in disrepair and/or not paved." The appellant contends there is broken asphalt, poor drainage and an inability to maintain the asphalt "due to water table freezing/city planning." (Photographs of the parking lot are included in the appeal).

In support of this appeal based on lack of assessment uniformity, the appellant submitted information on three comparable properties located within one-mile of the subject. In the brief, the comparables are described as #1 - West Side Cinema; #2 - Litchfield IGA; and #3 - Litchfield Bowl. According to the appellant, comparable #1 enjoys better road access and a location by restaurants, hotels and other establishments and while the parking lot is not paved, it is "in better shape than Stamer Drive." Comparable #2 has excellent access off Route 16 and is much larger than the subject building. Comparable #3 also has excellent access from Route 16 and is similar in construction and size to the subject building. The parcel sizes were unknown for comparables #2 and #3, but comparable #1 has a 2.01-acre site. The appellant reported that these three properties have land assessments ranging from \$19,300 to \$38,330. The subject's non-farmland site of 2.06-acres has a land assessment of \$46,000 or \$22,330 per acre of land area.

Each comparable parcel is improved with a one-story or a two-story brick or brick and metal building that is 20 or 40 years old. The structures range in size from 7,000 to 10,000 square feet of building area.² Two of the comparables have a sprinkler system. The comparables have improvement assessments ranging from \$39,960 to \$120,890 or from \$8.46 to \$20.49 per square foot of building area. The subject's improvement assessment is \$181,010 or \$21.70 per square foot of building area.

In Section VI - Recent Construction Information, the appellant further reported that as of June 1, 2010, the appellant expended about \$15,000 on improvements which were "mostly demo, paint, carpet, lighting . . . No exterior except work on cooler." All the other improvements are removable such as kitchen equipment, coolers, booths, tables, buffet service and such which are not part of the assessable real estate. The remodeling was complete and occupancy then occurred on August 1, 2010.

In the brief, the appellant also reported "we were recently offered only \$375,000 for our location at Stamer Drive." The subject is located on a dead end street "due to poor city planning" and thus lack any impulse traffic, except for a few contractors going to R.P. Lumber. Based on this evidence, the appellant requested a reduction in the subject's non-farmland assessment to \$28,240 or \$13,709 per acre of land area and a

² The appellant's brief indicates that building sizes are "guesstimates."

reduction in the subject's improvement assessment to \$113,650 or \$13.63 per square foot of building area. The requested total assessment of \$141,890 would reflect an estimated market value of \$425,670.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment, including farmland, of \$228,250 was disclosed.³ The subject's non-farmland and improvement assessments total \$227,010 or a market value of approximately \$681,030 or \$81.66 per square foot of building area, including land. The board of review presented two memorandums and a grid analysis of three equity comparables with applicable property record cards and color photographs.

In response to the appellant's evidence, the board of review reported that none of the appellant's comparables is similar to the subject⁴ in that: comparable #2, a grocery store, contains 21,200 square feet of building area; comparable #1, a movie theater, contains 11,010 square feet of building area; and comparable #3, a bowling alley, contains 18,000 square feet of building area. Based upon these reported building sizes, the improvement assessments of the appellant's comparables would range from \$2.22 to \$10.98 per square foot of building area.

In a second memorandum, the board of review contends that the subject's location on a dead end road was taken into consideration for the 2010 assessment appeal by the appellant at the local board of review level.⁵ Moreover, board of review comparable #1 sold in November 2009 for \$640,000 or \$83.50 per square foot of building area, including land, and is "believed" to be most comparable to the subject property.

In the grid analysis, the board of review presented three properties located from .13 to .41 of a mile from the subject. The comparables were "built to be restaurants as was [the] subject." The comparable parcels range in size from .68 to 1.34-acres of land area. These comparables have land assessments ranging from \$30,200 to \$70,000 or from \$23,634 to \$65,421 per acre of land area. Each parcel is improved with a one-story brick building that ranges in age from 5 to 80 years old. The structures range in size from 5,010 to 8,032 square feet of building area. These properties have improvement assessments ranging from \$84,530 to \$316,000 or from \$16.87 to \$48.06 per square foot of building area.

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

³ The assessment consists of \$1,240 for farmland; non-farmland of \$46,000 and the non-farm buildings (improvement) of \$181,010.

⁴ Based upon examination of the underlying parcel numbers, the board of review mislabeled the comparables #1 and #2 presented by the appellant.

⁵ The final decision submitted herein by the appellant reflects an assessment reduction from \$289,240 to \$228,250.

In written rebuttal, the appellant contends that the board of review's comparison of the subject to restaurants is inappropriate as the subject is "a restaurant, game room, and volleyball court which is 'seasonal.'"

As to the appellant's original comparables, the appellant in reply acknowledges that each comparable is reportedly larger than the subject. In this regard, with his comparable #1 being three times the size of the subject, the appellant concludes that the subject's assessment should be one-third of this comparable.

As to the board of review's comparable properties, the appellant remarked individually as to each. Comparable #1 is in a new development on a new road and next to Wal-Mart and other businesses which generate traffic. Thus, the appellant asserts this property is not comparable to the subject "30 year old stick frame building that sits on a dead end next door to a lumber yard and a corn field." Comparable #3⁶ is a historical landmark on historic Old Route 66 with much traffic and historic appeal. As the entirety of this property is a restaurant, not also a gaming area, the appellant contends this property is dissimilar to the subject. Comparable #2 is leased to Maverick Steak House which "broke their lease with my tenant and vacated my location to move" to this other property. The appellant contends the move was because this comparable is a much newer building, near to three area hotels, and next to a Denny's and Rural King. Based on these facts, the appellant opines this comparable is dissimilar to the subject as it has a much more desirable location and building.

In conclusion, the appellant contended that his data supports an assessment reduction based on location, income generated, type of construction, and "the value I would receive from it if it was sold not to mention equity as compared to the Litchfield Bowl."

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 unequal treatment in the subject's non-farmland and improvement assessments 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); 86 Ill.Admin.Code 1910.63(e). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not met this burden.

⁶ Based on the submission, the appellant erred in labeling this comparable and comparable #2 in his rebuttal.

The parties submitted a total of six equity comparables with land and improvement assessment data to support their respective positions before the Property Tax Appeal Board. The tangential arguments regarding market value, income generated and/or comparable sales raised by each of the parties to this appeal have been given little weight in the analysis. The appellant did not make an overvaluation argument, did not provide comparable sales and did not provide an appraisal with an income approach to value which might have included consideration of the "income generated" by the subject property.

The Board has given most weight to appellant's comparable #1 and board of review comparable #1 as these two properties are most similar to the subject building in age and size. Board of review comparables #2 and #3 were each substantially different from the subject in age and therefore were not sufficiently similar for comparison. Similarly, the Board gave reduced weight to appellant's comparables #2 and #3 which were each substantially larger than the subject building and therefore dissimilar for analysis.

Due to their similarities to the subject, appellant's comparable #1 and board of review's comparable #1 each received the most weight in the Board's analysis. These two comparables had improvement assessments of \$120,890 and \$220,560 or \$10.98 and \$32.91 per square foot of building area. The subject's improvement assessment of \$181,010 or \$21.70 per square foot of building area falls within the range established by the best comparables in this record both in terms of overall assessment and on a per-square-foot basis. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's improvement assessment is supported by the most comparable properties contained in the record.

As to the land inequity argument, the appellant did not report lot sizes of comparables #2 and #3 for a sufficient analysis of the data as to those parcels. However, appellant's comparable #1 along with the board of review's comparables reflect land assessments ranging from \$13,254 to \$65,421 per acre of land area. The subject has a land assessment of \$22,330 per acre of land area which falls within the range of the comparables reported on this record.

In conclusion, based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's non-farmland and/or improvement assessments were inequitable and a reduction in the subject's assessment is not justified.

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

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: July 19, 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.