



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

APPELLANT: Nice Cars, Inc.
DOCKET NO.: 10-01352.001-C-1
PARCEL NO.: 11-00-018-625

The parties of record before the Property Tax Appeal Board are Nice Cars, Inc., the appellant, and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$6,790
IMPR.: \$14,730
TOTAL: \$21,520

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 14,256 square feet of land area is improved with a commercial structure that is used as a business. The property is located in Salem, Salem Township, Marion County.

The appellant's appeal is based on unequal treatment in the assessment process concerning the subject's land assessment only. No dispute was raised with the regard to the subject's improvement assessment. The appellant's Commercial Appeal petition asserted that only 6,264 square feet (54 feet by 116 feet) of the subject's lot of 14,256 square feet (54 feet by 264 feet) was "useable" due to a creek and flood plain in the rear of the property. To support the subject's inequity argument, the appellant submitted information on three comparable parcels located within a block of the subject property. The parcels range in size from 7,200 to 10,125 square feet of land area. The appellant contends that comparable #1 enjoys "bigger frontage" while comparables #2 and #3 are corner lots which "are much more desirable for business" and according to the appellant, "should be assessed more." The parcels have land assessments ranging from \$1,640 to \$4,500 or from \$0.16 to \$0.63 per square foot of land area. The subject has a land assessment of \$6,790 or \$0.48 per square foot of land area.

The appellant also presented an argument that the subject has seen land assessment increases of varying percentages since 2005 with the increase from 2009 to 2010 reportedly being 62%. The appellant contends that a land assessment increase of 5% would be acceptable. Thus, based on this evidence, the appellant requested a reduction in the subject's land assessment to \$4,390 or \$0.31 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$21,520 was disclosed. The board of review presented a two-page letter prepared by Clerk Patty Brough, Marion County Supervisor of Assessments, along with evidence. The board of review presented a grid analysis of the appellant's three comparables which reported that comparable #3 actually consists of 9,000 square feet of land area which thus modifies its land assessment to \$0.50 per square foot of land area. The board of review also reported that appellant's comparable #1 was "incorrectly classed as Residential property for the 2010 assessment." The board of review reported that this error has been corrected for the 2011 assessment. As a final point concerning the subject's equity comparables, the board of review noted that the subject's land assessment is less than appellant's comparables #2 and #3 on a per-square-foot basis.

The board of review also submitted a copy of the subject's property record card with a comment highlighted that for 2010 the board of review "added -5% factor due to the fact the back half of land is in flood plain."

To support the subject's land assessment, the board of review presented a grid analysis of four comparables located within the same block as the subject property. An aerial photograph submitted with the evidence depicts comparables #2 and #3 being on either side of the subject, comparable #1 being two lots away from the subject, and comparable #4 being across the street. The parcels range in size from 14,292 to 42,884 square feet of land area and have land assessments ranging from \$7,150 to \$32,330 or from \$0.50 to \$0.75 per square foot of land area.

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

In written rebuttal, the appellant contended that the aerial photographs presented by the board of review were outdated and failed to depict the subject's building completed in 2007. "The old building shown is now a display lot for pre-owned vehicles." The appellant reiterates that the subject improvement (building) is "six inches" from the flood plain. The appellant further contended that the influence factor of -5% applied by the board of review "was not near enough, due to our lot being about 50% in the flood plain and that 50% portion is unusable for business and full of underbrush." The appellant also made additional arguments regarding the increases/decreases in land assessments over time of appellant's comparables #2 and #3.

As a final argument, the appellant contends that all of the board of review's comparable #3 is useable land as none of the lot is located in the flood plain. The remaining board of review comparables are "large capitalization corporations" according to the appellant such as Long John Silvers, CVS Pharmacy and Marion Eye Centers. However, applying a similar rate of assessment of \$0.50 per square foot to the useable portion of the subject lot (in rebuttal said to be 7,147 square feet) would result in a land assessment of approximately \$3,574.

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 land assessment 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 assessment valuations 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 the appellant has not met this burden.

The appellant argued in part that the subject's land assessment was inequitable because of the percentage increases in its assessment over the years from 2005 to 2010, with particular emphasis on the increase of 62% from 2009 to 2010. The Property Tax Appeal Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #1 and #4 due to their substantially larger lot sizes when compared to the subject. The Board has also given reduced weight to the appellant's comparable #1 because this property reportedly was erroneously classified and more importantly, this is only one example of an assessment of \$0.16 per square foot of

land area which therefore makes this property an outlier. The Board finds appellant's comparables #2 and #3 along with board of review comparables #2 and #3 were most similar to the subject in location and size. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had parcel sizes ranging from 7,425 to 17,040 square feet of land area with land assessments of \$0.50 per square foot of land area. The subject's land assessment of \$0.48 per square foot of land area is below the range established by the most similar comparables on this record. The appellant's argument that the subject is entitled to a lower per-square-foot land assessment because much of the parcel is located in a flood plain is not supported by the evidence. Accepting that only about 7,147 square feet of the subject parcel is "useable" and not in the flood plain as asserted by the appellant in rebuttal, appellant's comparable #2 of 7,425 square feet of land area is also assessed at \$0.50 per square foot of land area. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's land assessment is equitable on this record and a reduction in the subject's land assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct 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.

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: April 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.