



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

APPELLANT: Prehn Plaza, Inc.  
DOCKET NO.: 10-01377.001-C-2  
PARCEL NO.: 22-13.0-100-002

The parties of record before the Property Tax Appeal Board are Prehn Plaza, Inc., the appellant, by attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, PC, Springfield; and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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:

**LAND:** \$238,872  
**IMPR.:** \$480,688  
**TOTAL:** \$719,560

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 6.875 acre tract of land that was improved with 41 year old hotel. The subject property is located in Capital Township, Sangamon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board contending the subject's assessment is incorrect based on a contention of law. More specifically, the appellant's legal brief outlines Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 and 9-180). The appellant contends these statutes should have been applied when calculating the subject's correct 2010 assessment. The appellant's documentary evidence shows the subject's improvements were razed in two phases by August 25, 2010. Pages 4 and 5 of the legal brief provides the statutory authority of Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 and 9-180) and the calculations to arrive at the subject's correct 2010 assessment of \$719,560.

The appellant also submitted a copy of the final decision(s) issued by the Sangamon County Board of Review establishing a

total equalized assessment for the subject property of \$847,924. Based on this evidence the appellant requested the subject's assessment be reduced to \$719,560.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the Sangamon County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends subject's assessment was incorrect based on a contention of law. The appellant contends the subject's assessment should have been calculated based on the statutory authority provided by Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 and 9-180). The standard of proof in this appeal is a preponderance of the evidence. (5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted evidence showing the board of review failed to calculate the subject's assessment based on the provisions outlined in Sections 9-160 and 9-180 of the Property Tax Code (35 ILCS 200/9-160 and 9-180). The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board or to refute the valuation evidence submitted by the appellant. (86 Ill.Adm.Code §1910.40(a)). Therefore, the Sangamon County Board of Review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the information submitted by the appellant and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's assessment request.

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.



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Chairman



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Member



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Member



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Member



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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



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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.