



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

APPELLANT: Jones Edwardsville Properties
DOCKET NO.: 11-00021.001-C-2
PARCEL NO.: 14-2-15-14-16-402-001

The parties of record before the Property Tax Appeal Board are Jones Edwardsville Properties, the appellant, by attorney Robert W. McQuellon III of Peoria, and the Madison 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 **Madison** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$268,680
IMPR.: \$1,207,990
TOTAL: \$1,476,670

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 219,688 square foot site improved with three buildings with a combined building area of 63,444 square feet. The property is located in Edwardsville, Edwardsville Township, Madison County.

The appellant filed the appeal through counsel and had marked comparable sales and recent appraisal as the bases of the appeal. In the 2011 Summary of Assessment Data submitted by the appellant the property is described as having 63,444 square feet of building area. Submitted by the appellant was a copy of page 1 of 3 of the subject's property's record card. The one page of the property record submitted indicated the subject property was improved in part with a one-story building with 56,500 square feet of building area constructed in 1996, with a porch (canopy) and loading docks. The aerial photograph of the subject site submitted by the appellant also disclosed there were two other

building improvements on the parcel, which apparently had a combined building area of 6,944 square feet.¹ Rather than submitting comparables sales and a recent appraisal, the appellant submitted an income approach to value using 56,000 square feet of building area in developing the potential gross income and a cost analysis using 56,500 square feet as the size of the shopping center, 8,264 square feet as the size of the open porch and 1,060 square feet as the size of the loading dock. Neither the income approach nor the cost analysis was signed nor was it shown who developed either analysis or the qualifications of the preparer of the documents. Significantly, the two additional buildings located on the subject site were not considered or included by the appellant in arriving at the value of the subject property. The income approach resulted in an indicated value of \$3,606,222.22. The cost analysis resulted in an estimated value of \$3,830,966. The appellant requested the subject's assessment be reduced to \$1,268,680.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

First, the Board finds the appellant's valuation evidence was factually incorrect. In both the income approach and in the cost approach the appellant failed to include two buildings on the subject site that had a combined building area of 6,944 square feet. Without inclusion of these added improvements it is obvious to this Board that the appellant's evidence undervalued the subject property.

Section 1910.63 of the rules of the Property Tax Appeal Board provides in part that:

¹ The Property Tax Appeal Board takes notice that the subject property is the subject matter of an appeal for the 2012 tax year under Docket No. 12-01490.001-C-2. In that appeal the appellant submitted copies of the three pages associated with the subject's property record card. The additional pages of the property record cards disclosed the subject property also has a one-story commercial building that was constructed in 1988 with 5,684 square feet of building area and a one-story service station with bays and office area constructed in 1987 with total building area of 1,260 square feet. (See 86 Ill.Admin.Code §1910.90(i)).

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . .

86 Ill.Admin.Code §1910.63(a), (b) & (c). The Board finds the appellant's evidence, which did not value the entire property, was insufficient to challenge the correctness of the assessment.

Second, there was no reference that a person other than the appellant's counsel prepared the income approach and the cost analysis. The Board finds problematic the fact that appellant's counsel may have developed the income approach and cost analysis rather than an expert in the field of real estate valuation. The Board finds that an attorney cannot act as both an advocate for a client and also provide unbiased, objective opinion evidence of value for that client's property. (See 86 Ill.Admin.Code §1910.70(f)).

Third, Section 16-180 of the Property Tax Code provides in part as follows:

The Property Tax Appeal Board shall establish by rules an informal procedure for the determination of the correct assessment of property which is the subject of an appeal. . . . **Each appeal shall be limited to the grounds listed in the petition filed with the Property Tax Appeal Board.** (Emphasis added.) All appeals shall be considered de novo and the Property Tax Appeal Board shall not be limited to the evidence presented to the board of review of the county. A party participating in the hearing before the Property Tax Appeal Board is entitled to introduce evidence that is

otherwise proper and admissible without regard to whether that evidence has previously been introduced at a hearing before the board of review of the county.

. . .

35 ILCS 200/16-180. In this appeal the appellant listed comparable sales and recent appraisal as the bases of the appeal. The appellant submitted no comparable sales and no appraisal to support the appeal as required by Section 16-180.

In conclusion, the Board finds the appellant failed to submit sufficient evidence to challenge the correctness of the assessment and a reduction in the 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.



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: June 20, 2014



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.