



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

APPELLANT: Terry Hansen  
DOCKET NO.: 11-01289.001-C-1  
PARCEL NO.: 09-30-200-015

The parties of record before the Property Tax Appeal Board are Terry Hansen, the appellant; and the Morgan 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 **Morgan** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$57,560  
**IMPR.:** \$19,280  
**TOTAL:** \$76,840

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Morgan Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story car wash that contains 2,912 square feet of building area. The building was constructed in 1986. The car wash has two automatic wash bays and four manual wash bays. The subject property has 38,520 square feet of land area. The subject property is located in Jacksonville, Morgan County, Illinois.

The appellant contends overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted an analysis of four suggested comparable properties. The analysis was labeled "Actual Comparable Sales of Manual Car Washes Properties." The appellant did not provide any descriptive information with respect to the subject property. The suggested comparables are located in South Roxana, Madison and St. Jacob, Illinois, which are from 70 to 80 miles from the subject property. The comparables sold from March 2003 to February 2011 for prices ranging from \$30,000 to \$122,000 or from \$10.95 to \$72.62 per square foot of building area including land. These comparables have improvement assessments ranging from \$3.20 to \$14.71 per square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total assessment of \$76,460<sup>1</sup>. The subject's correct assessment reflects an estimated market value of \$231,167 or \$79.38 per square foot of building area including land when applying the 2011 three-year average median level of assessment for Morgan County of 33.24% as determined by the Illinois Department of Revenue.

In its narrative response, the board of review pointed out that the appellant did not give any information regarding the subject property nor give a reason to show how they arrived at the requested assessment of the subject property. The board of review provided a description of the subject property.

In support of its assessment, the board of review submitted information on three suggested comparable sales of car wash properties. One comparable is located in Jacksonville like the subject while two comparables were located in South Roxana and Quincy, Illinois. Comparable #2 was also used by the appellant. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from February 2011 to August 2013 for prices ranging from \$110,000 to \$375,000 or from \$55.00 to \$115.88 per square foot of building area including land. Comparable #1, which is located in Morgan County like the subject, has an improvement assessment of \$58,500 or \$18.08 per

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<sup>1</sup> The "notes on appeal" submitted by the Morgan County Board of Review depicts an incorrect assessment amount for the subject property of \$76,460 for the 2011 tax year. The subject had a final assessment for the 2011 tax year of \$76,840 as depicted by the final decision issued by the Morgan County Board of Review.

square foot of building area. The subject property has an improvement assessment of \$19,280 or \$6.62 per square foot of building area.

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

Under rebuttal, the appellant attempted to submit a description of the subject property and five new comparable sales to bolster the overvaluation claim. The Board finds it cannot consider these new comparables. Section 1910.66(c) of the rules of the Property Tax Appeal Board states:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in guise of rebuttal evidence. 86 Ill.Admin.Code §1910.66(c).

#### **Conclusion of Law**

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted five suggested comparable sales for the Board's consideration. The Board gave less weight to comparables #2 through #4 submitted by the appellant. Comparables #2 and #3 are dissimilar to the subject in building area; comparables #3 and #4 are considerably older in age than the subject; and comparables #2 and #3 sold in 2005 and 2006, which are dated and less reliable indicators of value in relation to the subject's January 1, 2011 assessment date. The Board finds the remaining three comparable sales are more similar when compared to the subject in age, design, use, size and most features. One comparable was common to both parties. These comparables sold for prices ranging from \$110,000 to \$375,000 or from \$55.00 to \$115.88 per square foot of building area including land. The subject's assessment reflects an estimated market value of \$231,167 or \$79.38 per square foot of building area including land, which falls within the range established by

the most similar comparable sales contained in this record on a per square foot basis. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported. Therefore, no reduction in the subject's assessment is warranted.

The appellant also contends assessment inequity as a basis to this appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted limited assessment data for five suggested assessment comparables. The Board gave no weight to the comparables submitted by the appellant. None of the comparables submitted by the appellant were located in Morgan County as is the subject property. In Cherry Bowl v. Property Tax Appeal Board, 100 Ill.App.3d 326, 331 (2<sup>nd</sup> Dist. 1981), the appellate court held that evidence of assessment practices of assessors in other counties is inadmissible in proceedings before the Property Tax Appeal Board. Moreover, the Court observed that the interpretation of relevant provisions of the statutes governing the assessment of real property by assessing officials in other counties was irrelevant on the issue of whether the assessment officials within the particular county where the property is located correctly assessed the property. Therefore, based on the court's holding in Cherry Bowl, the Property Tax Appeal Board finds the assessments of other car wash properties located in different counties than the subject are not relevant or probative of whether the assessments established by Morgan County assessment officials is equitable. The Board further finds only one comparable submitted by the board of review is located in Morgan County like the subject. This comparable has an improvement assessment of \$58,500 or \$18.08 per square foot of building area. The subject property has an improvement assessment of \$19,280 or \$6.62 per square foot of building area, which is supported by the only pertinent assessment comparable contained in this record. Based on this record the Board finds

the appellant failed to demonstrate by clear and convincing evidence that the subject's improvement was inequitably assessed. Therefore, no reduction in the subject's assessment 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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Tracy 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: December 19, 2014

*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.