



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

APPELLANT: Imboden Creek Gardens/John & Martha Brinkoetter  
DOCKET NO.: 12-00180.001-C-1  
PARCEL NO.: 04-12-27-278-010

The parties of record before the Property Tax Appeal Board are Imboden Creek Gardens/John & Martha Brinkoetter, the appellant, by attorney Robert W. McQuellon III in Peoria, and the Macon 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 **Macon** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$39,562  
**IMPR.:** \$1,196,029  
**TOTAL:** \$1,235,591

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Macon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 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 is improved with a two-story assisted living center with 47,692 square feet of building area and a one-story office building with 2,413 square feet of building area. The assisted living center was constructed in 2003 with features that include central air conditioning and a partial basement. The office building was constructed in 1920 and has a

partial basement and central air conditioning. The subject property has a 174,240 square foot or 4 acre site and is located in Decatur, Decatur Township, Macon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located in Belleville, Oak Lawn and Palatine. The comparables were improved with buildings that ranged in size from 24,000 to 26,840 square feet of building area that were constructed from 1970 to 1985. Comparable #1 was used as a senior living community; comparable #2 was being used as a rehabilitation center; and comparable #3 was being used as a skilled nursing facility. The appellant indicated the comparables had from 69 to 143 units. The sales occurred from June 2009 to October 2011 for prices ranging from \$1,080,000 to \$2,100,000 or from approximately \$14,685 to \$26,316 per unit. The appellant's submission indicated the subject had either 48 units or 59 units. The appellant also submitted a copy of the subject's property record card which provided the descriptive information about the subject property. Based on this evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$1,235,591. The subject's assessment reflects a market value of \$3,716,063 when using the 2012 three year average median level of assessment for Macon County of 33.25% as determined by the Illinois Department of Revenue.

In rebuttal the board of review asserted that the subject property was newer than the comparables provided by the appellant.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales improved with three buildings that ranged in size from 38,866 to 89,542 square feet of building area. The comparables were constructed from 1975 to 2008 and each was located in Decatur. According to the board of review the comparables had from 49 to 150 units while the subject had 46 units. The comparables sold from April 2011 to December 2012 for prices ranging from \$1,715,000 to \$16,908,379 or from \$11,433 to \$248,653 per unit. The subject's assessment reflects a market value of \$80,784 per unit when using 46 units.

**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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be comparables submitted by the board of review. Each of these comparables was located in Decatur as is the subject property. These comparables sold for prices ranging from \$11,433 to \$248,653 per unit, including land. The subject's assessment reflects a market value of \$80,784 per unit, including land, when using 46 units, which is within the range established by the best comparable sales in this record. Less weight was given the appellant's comparables based on location and the fact that comparable #3 sold in June 2009, which was not proximate in time to the January 1, 2012 assessment date at issue. Based on this evidence the Board finds 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.

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Chairman

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
Acting 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 24, 2015

*[Signature]*

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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.