



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

APPELLANT: Policemen's Benevolent Labor Committee
DOCKET NO.: 11-04510.001-C-2 through 11-04510.008-C-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Policemen's Benevolent Labor Committee, the appellant, by attorney James W. Chipman of Rubin & Norris, LLC, in 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
11-04510.001-C-2	14-33.0-431-042	6,849	20,303	\$27,152
11-04510.002-C-2	14-33.0-431-043	4,771	12,380	\$17,151
11-04510.003-C-2	14-33.0-431-044	4,482	12,149	\$16,631
11-04510.004-C-2	14-33.0-431-045	6,563	20,398	\$26,961
11-04510.005-C-2	14-33.0-431-046	6,613	20,260	\$26,873
11-04510.006-C-2	14-33.0-431-047	4,500	12,211	\$16,711
11-04510.007-C-2	14-33.0-431-048	4,790	12,461	\$17,251
11-04510.008-C-2	14-33.0-431-049	6,964	20,972	\$27,936

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) from a notice of equalization issued by the Sangamon County Board of Review. The appellant challenged the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has limited

jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story commercial building with 13,713 square feet of building area that was constructed in 1976. The improvement is situated on 24,320 square feet of land area. The subject property is located in Capital Township, Sangamon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant presented documentation disclosing the subject property was purchased in an arm's-length transaction on December 14, 2011 for \$170,000. The appeal petition indicates the parties to the transaction were unrelated and the property was advertised for sale in the open market for two years prior to its sale.

The evidence further revealed that the appellant filed this appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor of 1.0097 issued by the board of review increasing the subject parcels' total assessment from \$176,666 to \$178,379. Based on this evidence the appellant's counsel requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcels' final equalized assessments totaling \$178,379 were disclosed. The subject's total assessment reflects an estimated market value of \$533,590 or \$38.91 per square foot of building area including land when applying Sangamon County's 2011 three-year average median level of assessment of 33.43%. 86 Ill.Admin.Code §1910.50(c)(1).

In support of the subject's assessment, the board of review cited five suggested comparable sales that had varying degrees of similarity and dissimilarity when compared to the subject. The comparables sold from December 2012 to October 2013 for prices ranging from \$270,000 to \$1,100,000 or from \$33.35 to \$75.24 per square foot of building area including land.

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

Under rebuttal, the appellant argued the board of review did not submit any evidence to refute or address the arm's-length nature of the subject's sale. The appellant argued the five sales submitted by the board of review were not adjusted with any market data to account for differences to the subject in location, land size, building size and age.

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 has met this burden of proof.

The Board gave no weight to the comparable sales submitted by the board of review. All the sales occurred in 2012 or 2013, well after the January 1, 2011 assessment date and are therefore less reliable indicators of market value. Moreover, three comparables are not located in close proximity to the subject; four of the five comparables contain considerably more or less land area than the subject; and one comparable has considerably less building area than the subject.

The Board finds the best evidence of market value to be the sale of the subject property in December 2011 for \$170,000. The record revealed the subject's sale had the elements of an arm's-length transaction. The Board finds the board of review failed to refute or address the sale of the subject property. The Board finds the subject's purchase price of \$170,000 is well below the subject's estimated market value as reflected by its assessment of \$533,590. Therefore, a reduction in the subject's assessment is warranted. However, the record disclosed that the appellant appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor of 1.0097 issued by the board of review increasing the total assessment of the subject parcels from \$176,666 to \$178,379. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited by administrative rule and statute. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the **increase caused by the application of the township equalization factor.** 86 Ill.Admin.Code §1910.60(a). (Emphasis added.)

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, **the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.** (Emphasis added.)

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.

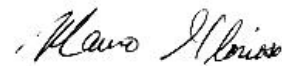
Chairman



Member



Member



Member



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: August 21, 2015



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.