



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

APPELLANT: Walter & Wanda Chowanski
DOCKET NO.: 12-01834.001-R-1
PARCEL NO.: 22-03.0-480-064

The parties of record before the Property Tax Appeal Board are Walter and Wanda Chowanski, the appellants, by attorney Randall W. Segatto of Barber Segatto Hoffee Wilke & Cate 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:

LAND: \$2,007
IMPR.: \$8,659
TOTAL: \$10,666

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Sangamon 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 one-story dwelling of frame construction that was built in 1956. Features of the property included a basement and central air conditioning. The property has a 9,750 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information disclosing the subject property was purchased in February 2008 for a price of \$4,000. The appellants submitted a copy of the listing of the subject dwelling disclosing the home had 1,100 square feet of living area. The listing further indicated the property was in need of rehabilitation, the property had no furnace and the property was sold "as is."

In further support of the overvaluation argument the appellants submitted information on four comparable sales improved with two one-story dwellings and two, two-story dwellings of frame construction that ranged in size from 998 to 1,096 square feet of living area. Two comparables were described as having basements and each comparable was described as having central air conditioning. These properties sold from June 2009 to June 2010 for prices ranging from \$8,000 to \$21,500 or from \$8.02 to \$20.28 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$1,334 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$11,917. The subject's assessment reflects a market value of \$35,755 when using the 2012 three year average median level of assessment for Sangamon County of 33.33% as determined by the Illinois Department of Revenue.

The board of review described the subject property as being improved with a one-story non-owner occupied dwelling containing 696 square feet of living area with an unfinished basement of approximately 348 square feet. The board of review explained the subject property was purchased on February 13, 2008 from Green Tree Servicing LLC and that Green Tree Servicing, LLC had gained title of the property via a Sheriff's Deed related to a foreclosure.

In support of the assessment the board of review submitted information on five comparable sales improved with one-story dwellings that ranged in size from 650 to 1,248 square feet of living area. The dwellings were constructed from 1940 to 1976. The sales occurred from May 2011 to September 2012 for prices ranging from \$29,500 to \$57,900 or from \$41.14 to \$52.08 per square foot of living area. The board of review submitted a grid analysis using these and sales making adjustments for

differences from the subject property to arrive at adjusted prices ranging from \$19,157 to \$34,564.

Conclusion of Law

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

The first issue before the Board concerns the size of the subject dwelling. The appellants submitted a copy of a listing indicating the size of the home was 1,100 square feet. However the listing indicated the square footage was believed to be accurate but not warranted. The board of review indicated the home had 696 square feet of living area even though it submitted a copy of the same listing. For purposes of this appeal the Board accepts the board of review statement the subject dwelling has 696 square feet of living area.

The Board finds the best evidence of market value to be the analysis of comparable sales presented by the board of review. The board of review presented five comparable sales that sold proximate in time to the assessment date at issue for prices ranging from \$29,500 to \$57,900 or from \$41.14 to \$52.08 per square foot of living area, including land. The board of review made adjustments to the comparables for differences from the subject property and arrived at adjusted prices ranging from \$19,157 to \$34,564. The subject's assessment reflects a market value of \$35,755, which is above the adjusted range presented by the board of review.

Less weight was given the appellants' evidence as the sale of the subject and the comparable sales they utilized did not occur proximate in time to the assessment date at issue.

Based on this evidence the Board finds the subject is overvalued given the recent comparable sales and a reduction in the subject's assessment is 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

K. L. Ferr

Member

JR

Member

Mark Albino

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: September 18, 2015

A. Portol

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.