



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

APPELLANT: Walter & Wanda Chowanski  
DOCKET NO.: 12-01835.001-R-1 through 12-01835.003-R-1  
PARCEL NO.: See Below

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:

<b>DOCKET NO</b>	<b>PARCEL NUMBER</b>	<b>LAND</b>	<b>IMPRVMT</b>	<b>TOTAL</b>
12-01835.001-R-1	22-03.0-480-036	669	8,893	\$9,562
12-01835.002-R-1	22-03.0-480-035	669	0	\$669
12-01835.003-R-1	22-03.0-480-037	669	0	\$669

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 composed of three parcels one of which is improved with a 1.5-story single family dwelling of frame construction that is approximately 65 years old. Features of the home include an unfinished basement. The parcels have a

combined land area of approximately 9,750 square feet and are 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 September 2006 for a price of \$20,100. The appellants submitted a copy of the listing of the subject dwelling disclosing the home had 988 square feet of living area and a detached two-car garage. The listing further indicated the home was in need of some updating and repairs.

In further support of the overvaluation argument the appellants submitted information on three comparable sales improved with one-story dwellings of frame construction that ranged in size from 870 to 1,060 square feet of living area. Each comparable was described as having central air conditioning, one comparable had one fireplace and one comparable had a two-car garage. The comparables were reported to have sites ranging in size from 3,250 to 6,500 square feet of land area. These properties sold from December 2009 to June 2010 for prices ranging from \$12,000 to \$21,500 or from \$11.43 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 \$7,066.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,941. The subject's assessment reflects a market value of \$38,827 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 a non-owner occupied single family residence of frame construction with approximately 1,040 square feet of above grade living area. The board of review also acknowledged the appellants purchased the subject property in September 2006 from Nationstar Mortgage LLC via a special warranty deed and the property had been listed on the Springfield Multiple Listing Service (MLS) for 149 days.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with 1.5-story dwellings that ranged in size from 1,152 to 1,382 square feet of living area. The dwellings were constructed from 1895 to 1951. Each comparable had an unfinished basement and a garage ranging in size from 280 to 540 square feet of building area. The evidence in the record

indicated these properties had sites ranging in size from 5,889 to 9,600 square feet of land area. These comparables sold from April 2010 to August 2012 for prices ranging from \$23,000 to \$45,000 or from \$19.07 to \$33.02 per square feet of living area, including land. The board of review indicated three of the comparables were assessed as being in the same condition as the subject, which is "fair", and one the comparable with the lowest price was assessed being in "very poor" condition.

### **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 988 square feet. The board of review indicated the home had approximately 1,040 square feet of living area even though it submitted a copy of the same listing. For purposes of this appeal the Board finds the subject dwelling has 988 square feet of living area.

The Board finds the best evidence of market value to be the board of review comparable sales that were improved with similar styled dwellings as the subject property. These comparables sold for prices ranging from \$23,000 to \$45,000 or from \$19.07 to \$33.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$38,827 or \$39.30 per square foot of living area, including land, which is above the range established by the best comparable sales in this record.

Little weight was given the sale of the subject property as the property sold more than five years prior to the assessment date at issue, which the Board finds is not proximate in time to the assessment lien date so as to be indicative of fair cash value as of January 1, 2012. The Board also gave less weight to the sales provided by the appellants as they differed from the subject in style and sale #3 sold in December 2009, not proximate in time to the assessment date at issue.

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In conclusion, the Board finds a reduction in the subject's assessment is appropriate.

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.

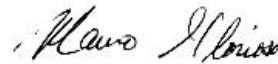
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Chairman



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Member



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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



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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.