



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

APPELLANT: Stephen & Kimberly Deiro  
DOCKET NO.: 12-02157.001-R-1  
PARCEL NO.: 29-06.0-376-008

The parties of record before the Property Tax Appeal Board are Stephen and Kimberly Deiro, the appellants, 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:** \$3,111  
**IMPR.:** \$53,889  
**TOTAL:** \$57,000

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 condominium of frame and brick exterior construction that contains 1,108 square feet of above grade living area. The dwelling is approximately eight years old. Features of the dwelling included a finished basement, central air conditioning, one fireplace and a two-car attached garage with 455 square feet of building area. The

property has a 3,040 square foot site and is located in Chatham, Chatham Township, Sangamon County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellants submitted information on three comparables improved with one-story condominiums located in the same complex as the subject property. The appellants indicated the comparables ranged in size from 1,231 to 1,750 square feet of above grade living area. The dwellings were 6 or 7 years old. Each comparable had a finished basement, central air conditioning, one fireplace and a two-car garage with 455 square feet of building area. The comparables sold from March 2012 to February 2013 for prices ranging from \$190,000 to \$228,500 or from \$130.57 to \$154.35 per square foot of above grade living area, including land. The appellants also indicated the comparables had improvement assessments ranging from \$64,790 to \$68,615 or from \$37.02 to \$55.73 per square foot of above grade living area. The appellants requested the subject's total assessment be reduced to \$56,795.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,907. The subject's assessment reflects a market value of \$209,742 or \$189.30 per square foot of above grade living area, land included, 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 subject has an improvement assessment of \$66,796 or \$60.29 per square foot of above grade living area.

In response the board of review asserted the assessments for the subject property and two of the comparables were reduced by the board of review. It asserted that the appellants' equity grid established the subject's assessment was within the range established by the comparables. No other evidence was presented by the board of review.

#### **Conclusion of Law**

The appellants contend in part 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value in this record to be the appellants' comparable sales. These comparables sold for prices ranging from \$190,000 to \$228,500 or from \$130.57 to \$154.35 per square foot of living area, including land. The subject's assessment reflects a market value of \$209,742 or \$189.30 per square foot of living area, including land, which is above the range established by the appellants' comparable sales on an above grade square foot basis. The board of review submitted no market data to refute the appellants' argument. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

The appellants also contend assessment inequity as an alternative argument. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. 86 Ill.Admin.Code 1910.63(e). After an analysis of the assessment data, the Board finds the appellants met this burden.

The Board finds the appellants' assessment comparables had improvement assessments ranging from \$37.02 to \$55.73 per square foot of above grade living area. The subject's improvement assessment of \$60.29 per square foot of above grade living area falls above the range established by the appellants' comparables, which further support an assessment reduction.

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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Member



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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.