



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

APPELLANT: Xueru Yu
DOCKET NO.: 13-02087.001-R-1
PARCEL NO.: 14-33.0-176-010

The parties of record before the Property Tax Appeal Board are Xueru Yu, the appellant, and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds it has no jurisdiction over the appeal; therefore, no change in the assessment of the property as established by the **Sangamon** County Board of Review is warranted. The assessed valuation of the property is:

LAND: \$3,867
IMPR.: \$9,612
TOTAL: \$13,479

Subject only to the State multiplier as applicable.

Findings of Fact

The subject property is improved with a one-story dwelling of frame construction with 1,210 square feet of living area. The dwelling was constructed in 1894. Features of the home include a basement and central air conditioning. The subject property has a 7,314 square foot site and is located at 518 S. MacArthur Blvd., Springfield, Capital Township, Sangamon County.

The appellant is contesting the assessment for the 2013 tax year based on overvaluation. In support of this argument the appellant completed Section IV - Recent Sale Data of the appeal disclosing the subject property was purchased in March 2013 for a price of \$19,500 from the State Bank of Lincoln. The appellant marked on the appeal that the sale was a transfer between family or related corporations. The appellant also indicated the property was sold through a Realtor and the

property had been advertised for sale for 2 months in the Multiple Listing Service.

The appellant also provided information on two comparables sales improved with one-story dwellings of frame construction that had 1,200 and 1,140 square feet of living area, respectively. The dwellings were either 73 or 90 years old. Each comparable had a basement, central air conditioning, one fireplace and a garage with either 252 or 732 square feet of building area. These comparables sold in January 2013 and September 2012 for prices of \$22,500 and \$23,000 or for \$18.75 and \$20.18 per square foot of living area, including land.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$6,500.

The record further reveals that the appellant failed to include with the appeal form two copies of the board of review decision that was being contested as required by section 1910.30(e) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.30(e)). Pursuant to section 1910.30(k) of the rules of the Property Tax Appeal Board the appellant was notified by letter dated May 20, 2014, that the petition was incomplete and given 30-days to return the petition with two copies of the board of review decision. (86 Ill.Admin.Code §1910.30(k)). By correspondence postmarked May 22, 2014, the appellant submitted a copy of a board of review decision for property identified by property index number (PIN) 14-28.0-378-007 with the address of 222 N. MacArthur Blvd, which is not the subject's PIN or address.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,479. The subject's assessment reflects a market value of \$40,368 when using the 2013 three year average median level of assessment for Sangamon County of 33.39% as determined by the Illinois Department of Revenue.

Included with the board of review submission was a written statement asserting there was no complaint filed on this parcel in 2013. The board of review argued the Property Tax Appeal Board does not have jurisdiction to change the assessment for the parcel for 2013.

Statement of Jurisdiction

The appellant failed to provide any evidence or a copy of a decision demonstrating that the appeal was timely filed from any decision of the Sangamon County Board of Review pertaining to the assessment for the 2013 tax year that would confer jurisdiction to the Property Tax Appeal Board pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160). The Property Tax Appeal Board finds that it does not have jurisdiction over the parties and the subject matter of the appeal.

Conclusion of Law

Section 16-160 of the Property Tax Code provides in part that:

[F]or all property in any county other than a county with 3,000,000 or more inhabitants, any taxpayer dissatisfied with the decision of a board of review. . . as such decision pertains to the assessment of his or her property for taxation purposes, or any taxing body that has an interest in the decision of the board of review. . . may, (i) in counties with less than 3,000,000 inhabitants within 30 days after the date of written notice of the decision of the board of review. . . appeal the decision to the Property Tax Appeal Board for review. . . .

35 ILCS 200/16-160. In accordance with this statutory authority, sections 1910.30(a) & (b) of the rules of the Property Tax Appeal Board provide that the taxpayer must file an appeal within 30-days of the written notice of the decision of the board of review or within 30-days of the written notice of the final adopted township equalization factors by the board of review. (86 Ill.Admin.Code §1910.30(a) & (b)). This framework requires as a prerequisite to filing an appeal with the Property Tax Appeal Board a decision from the board of review pertaining to the assessment of the property for the tax year at issue.

The evidence in this record disclosed the appellant did not file an assessment complaint with the Sangamon County Board of Review for the 2013 tax year and received no decision or equalization notice from the Sangamon County Board of Review pertaining to the assessment of the subject property for the 2013 tax year. The only decision of the Sangamon County Board of Review submitted by the appellant was for a property other than the subject property. In summary, this record is void of any evidence that the board of review issued a decision pertaining

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to the assessment of the subject property for the 2013 tax year that would confer jurisdiction on the Property Tax Appeal Board.

Based on this record the Property Tax Appeal Board dismisses the appeal on the basis of a lack of jurisdiction.

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.