



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

APPELLANT: Terill Smith & Lisa Hartley  
DOCKET NO.: 13-03470.001-R-1 through 13-03470.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Terill Smith & Lisa Hartley, the appellants, and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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>
13-03470.001-R-1	22-09.0-110-008	3,968	19,926	\$23,894
13-03470.002-R-1	22-09.0-110-009	3,968	2,315	\$6,283

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from decisions of the Sangamon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments for the 2013 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 consists of two adjacent parcels improved with a one-story single family dwelling of brick construction with 1,078 square feet of living area. The dwelling is approximately 58 years old. Features of the home include a full basement, central air conditioning, a fireplace and a two-car

garage. On the adjacent lot was a 900 square foot garage/workshop. The property is located in Springfield, Woodside Township, Sangamon County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on July 30, 2013 for a price of \$54,000. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the property was purchased from Kenneth Brewer and Judith Proctor. The appellants indicated the parties were not related, the property was sold through a Realtor, the property had been advertised in the Multiple Listing Service and had been on the market for 45 days. The appellants also submitted a copy of the subject's listing, a copy of the contract to purchase the subject property and a copy of the settlement statement documenting the transaction. The appellants also submitted copies of the 2013 assessment notices disclosing that the appellants filed the appeal from the application of a township multiplier of .9830 applied by the Sangamon County Board of Review. The two parcels had a combined total assessment of \$30,177. The combined assessments reflect a total market value of \$90,377 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. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for property index number (PIN) 22-09.0-110-008 of \$23,894. The board of review submitted no other evidence.

In rebuttal the appellants submitted information on three comparable sales with two having their assessments reduced to reflect their purchase prices. The Board finds pursuant to section 1910.66(c) of the rules of the Property Tax Appeal Board it is unable to consider the appellants' rebuttal evidence. Section 1910.66(c) provides that:

Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Admin.Code §1910.66(c)).

Based on this rule the Property Tax Appeal Board finds the additional comparables submitted by the appellants are improper rebuttal evidence and cannot be considered.

### 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 only evidence of market value to be the purchase of the subject property in July 2013 for a price of \$54,000. The appellants provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a Realtor, the property had been advertised on the open market with the Multiple Listing Service and it had been on the market for 45 days. In further support of the transaction the appellants submitted a copy of the sales contract and settlement statement. The Board finds the purchase price is below the market value reflected by the assessment. However, a review of the file disclosed the appeal was timely filed after receipt of assessment notices dated March 24, 2014. The assessment notices disclosed the assessments on the property were reduced by the application of a township equalization factor of .9830.

Due to the fact the appeal was filed after notification of a township equalization factor or multiplier, the amount of relief that the Property Tax Appeal Board may grant is limited. 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** (emphasis added) caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

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** (emphasis added) as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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 (4<sup>th</sup> Dist. 1999).

Because the appeal was filed after the application of a "negative" township equalization factor or multiplier reducing the assessment the Property Tax Appeal Board finds it has no authority to grant a further reduction in the assessment of the subject property and no change in the assessment is allowed.

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.

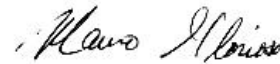
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Chairman



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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.