



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

APPELLANT: Christopher & Cheri Plummer
DOCKET NO.: 13-03744.001-R-1
PARCEL NO.: 23-15.0-151-066

The parties of record before the Property Tax Appeal Board are Christopher and Cheri Plummer, 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: \$12,656
IMPR.: \$62,146
TOTAL: \$74,802

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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) contesting 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 of a one-story dwelling of brick exterior construction with 2,702 square feet of living area. The dwelling was constructed in 1988. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage. The property has a .75

acre site and is located in Rochester, Rochester Township, Sangamon County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on six equity comparables improved with five one-story dwellings and one split level dwelling. The comparables ranged in age from 23 to 32 years old. The appellants indicated the comparables ranged in size from 2,004 to 3,272 square feet of living area. These properties had improvement assessments ranging from \$37,702 to \$57,552 or from \$15.39 to \$25.14 per square foot of living area. The appellants indicated the subject property had an improvement assessment of \$67,277 or \$24.89 per square foot of living area.

The appellants provided the dimensions for the comparable sites which resulted in land sizes for five of the comparables ranging from 5,640 to 15,400 square feet of land area. Comparable #5 had an irregular shaped site and the Board was not able to calculate the size of this parcel. Five of the comparables had land assessments of \$10,752 and \$10,883 or ranging from \$.70 to \$1.93 per square foot of land area. Accepting the appellants' estimate of size for the subject property of .75 acres or 32,670 square feet, the subject has a land assessment of \$12,656 or \$.39 per square foot of land area.

Based on this evidence the appellants requested the subject's land assessment be reduced to \$10,883 and the improvement assessment be reduced to \$51,415.

The board of review did not timely submit its "Board of Review Notes on Appeal" and evidence in support of the assessed valuation of the subject property.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code

§1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the improvement assessment, of the six comparables submitted by the appellants, the Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2. These comparables were most similar to the subject property in style, age and size. These two comparables had improvement assessments of \$19.77 and \$23.26 per square foot of living area. The subject has an improvement assessment of \$24.89 per square foot of living area, which is above the two most similar comparables.

With respect to the land assessment, the record indicates the subject property had the largest site in contrast to the land comparables submitted by the appellants for which calculations could be made. With the exception of comparable #5, which was an irregular shaped site for which the size could not be calculated, the remaining comparables had land assessments ranging from \$.70 to \$1.93 per square foot of land area. The subject property has a land assessment of \$.39 per square foot of land area, which is below the range established by the appellants' comparables on a square foot basis.

The board of review did not timely submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Board. (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)).

In conclusion, the Board has examined the information submitted by the appellants and finds that the evidence supports a reduction in the subject's improvement assessment but no reduction in the subject's land 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.

Ronald R. Cuit

Chairman

K. L. F...

Member

Richard A. ...

Member

Mark ...

Member

J.R.

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: February 20, 2015

A. ...

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.