



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

APPELLANT: Grady & Linda Chronister  
DOCKET NO.: 14-02787.001-R-1  
PARCEL NO.: 22-05.0-131-018

The parties of record before the Property Tax Appeal Board are Grady & Linda Chronister, the appellants, by Robert W. McQuellon III, Attorney at Law, in Peoria; and the Sangamon County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

**LAND:** \$ 16,945  
**IMPR.:** \$107,507  
**TOTAL:** \$124,452

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 2014 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 a part two and one-half story and part one-story dwelling of brick exterior construction that has 4,329 square feet of living area. The dwelling was constructed in 1931. Features include a full basement, central air conditioning, a fireplace and a 440 square foot garage. The subject's site size was not disclosed. The subject property is located in Capital Township, Sangamon County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted limited descriptive information for ten suggested comparable sales. The appellants provided the comparables' address and dwelling size, but only the exterior construction for six of the ten comparables. The comparables' proximate location, land area, design, age and features were not disclosed. The dwellings range in size from 2,800 to 4,263 square feet of living area. The

comparables sold from September 2012 to July 2013 for prices ranging from \$180,000 to \$261,500 or from \$57.53 to \$65.89 per square foot of building area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's equalized assessment of \$91,667. The subject's assessment reflects an estimated market value of \$275,111 or \$63.55 per square foot of building area including land when applying the 2014 three-year average median level of assessment for Sangamon County of 33.32%. The board of review did not submit any evidence to support its assessment of the subject property.

### **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 appellants did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The appellants submitted limited descriptive information for ten suggested comparable sales for the Board's consideration. Nine of the ten comparables were smaller in dwelling size when compared to the subject. The comparables sold from September 2012 to July 2013 for prices ranging from \$180,000 to \$261,500 or from \$57.53 to \$65.89 per square foot of building area including land. The subject's assessment reflects an estimated market value of \$275,111 or \$63.55 per square foot of building area including land, which is greater than the comparable sales on an overall basis, but within the range on a per square foot basis. Based on the limited evidence contained in this record, the Board finds the subject's assessment is supported and no reduction in the subject's 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.



Chairman



Member



Acting Member



Member

Acting Member

DISSENTING: \_\_\_\_\_

### CERTIFICATION

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: \_\_\_\_\_

May 19, 2017



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.