



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

APPELLANT: Tony & Marsha Babington
DOCKET NO.: 14-03249.001-R-1
PARCEL NO.: 14-16.0-256-004

The parties of record before the Property Tax Appeal Board are Tony & Marsha Babington, the appellants; 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: \$2,441
IMPR.: \$13,392
TOTAL: \$15,833

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 one-story dwelling of brick and frame construction with 1,148 square feet of living area. The dwelling was constructed in 1978. Features of the home include a crawl-space foundation and central air conditioning. The property has a 7,500 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on the cost to repair the subject dwelling. The appellants indicated the dwelling was in need of repair to floor joists and box sill, mold removal, a new roof and HVAC replacement along with various other repairs for a total cost of \$57,724.61. The appellants also indicated the subject was purchased at a foreclosure sale in December 2012 for a price of \$47,550 or \$41.42 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$15,833. The subject's assessment reflects a market value of \$47,518 or \$41.39 per square foot of living area, land included, when using the 2014 three-year average median level of assessment for Sangamon County of 33.32% as determined by the Illinois Department of Revenue. The subject's improvement assessment reflects a value of \$35.01 per square foot of living area.

The board of review did not submit any evidence in support of the subject's assessment, but rather submitted a proposed assessment for the 2013 assessment year.

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 a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be the purchase of the subject in December 2012 for \$47,550 which is supported by the subject's assessment, which reflects a market value of \$47,518. The subject's assessment reflects a market value below the purchase price of the subject in December 2012. The Board finds the subject's purchase price is reflective of the subject's condition at time of purchase. Further, the Board gave less weight to the cost of repairs because the Board finds the cost of repairs is a proposal and not actual costs of construction. The Board finds the appellants failed to submit any evidence that established the subject property is overvalued considering its condition. Based on this evidence the Board finds a reduction in the subject's assessment is not 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Acting Member

Member



Member

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: November 21, 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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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