



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

APPELLANT: Brian and Dawn Eastman
DOCKET NO.: 15-00043.001-R-1
PARCEL NO.: 29-07.0-476-041

The parties of record before the Property Tax Appeal Board are Brian and Dawn Eastman, 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 **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: \$13,520
IMPR.: \$81,500
TOTAL: \$95,020

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from an administrative decision issued by the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2015 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 a two-story dwelling of brick and vinyl siding exterior construction with 2,799 square feet of above grade living area. The dwelling is approximately 14 years old. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a three-car garage. The property is located in Chatham, Ball Township, Sangamon County.¹

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 14-03396.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the

¹ Pursuant to section 1910.90(i) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)), the Property Tax Appeal Board takes notice of the filings made by the appellants in the appeal before the Property Tax Appeal Board for the prior tax year under Docket Number 14-03396.001-R-1. In the 2014 appeal the appellants submitted information on four comparable sales in support of their overvaluation argument.

subject property based on the evidence submitted by the parties. The appellants' requested the assessment as established by the Property Tax Appeal Board in the prior year's appeal be carried forward to the 2015 tax year pursuant to section 16-185 of the Property Tax Code. The appellants assert the subject property is an owner occupied dwelling and that the 2015 tax year is within the same general assessment period.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property or to refute the appellants' argument. Pursuant to section 1910.67(h)(1)(B & D) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.67(h)(1)(B & D), through an administrative law judge, the Property Tax Appeal Board requested the board of review provide the land, improvement and total assessments of the subject property for the 2015 tax year. The board of review provided the assessment information disclosing the subject property had a land assessment of \$14,381; an improvement assessment of \$86,690; and a total assessment of \$101,071.

Conclusion

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds the appellants in this appeal submitted evidence in support of the contention that the subject property was not accurately assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument 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 Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a) & §1910.69(a)). The Board has examined the information submitted by the appellants and finds a reduction in the assessed valuation of the subject property is appropriate.

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.