



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

APPELLANT: Patrick & Margaret Hayes
DOCKET NO.: 15-03622.001-R-1
PARCEL NO.: 14-14.0-451-013

The parties of record before the Property Tax Appeal Board are Patrick & Margaret Hayes, 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: \$ 7,686
IMPR.: \$21,811
TOTAL: \$29,497

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 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 consists of a one-story dwelling of brick exterior construction that contains 1,180 square feet of living area. The dwelling was built in 1966. Features include a full unfinished basement, central air conditioning, a fireplace and a one-car garage. The subject property has a 7,806 square foot site. The subject property is in average condition. 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 an appraisal of the subject property estimating a market value of \$88,500 as of October 5, 2015. The appraiser developed the sales comparison approach to value in arriving at the final opinion of value. 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" wherein the subject property's final assessment of \$40,019 was disclosed. The subject's assessment reflects an estimated market value of \$120,069 or \$101.75 per square foot of living area including land when applying the statutory level of assessment of 33.33%.

In response to the appeal, the board of review submitted a letter addressing the appeal. The board of review contends the appellants' appraiser neglected to identify a prior sale and inspect the exterior of comparable #1. The board of review argued comparable #1 sold 17 days prior to the date of the appraisal and it had been remodeled. According to a copy of the Multiple Listing Service sheet, comparable #1 was completely renovated with new siding, kitchen, updated bathrooms, and refinished hardwood floors. The board of review contends in failing to report the recent sale activity and perform exterior inspections, the appraiser could not have accurately reconciled a value range that was indicated in the report.

The board of review did not submit any market value evidence to support its assessment of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 met this burden of proof.

The Property Tax Appeal Board find the best and only evidence of the subject's market value contained in this record is the appraisal submitted by the appellants. The appraisal estimated the subject property had a market value of \$88,500 as of October 5, 2015. The Board finds the appraiser developed the sales comparison approach to value by using three comparable sales with reasonable adjustments for differences from the subject in arriving at the final opinion of value. The subject's assessment reflects an estimated market value \$120,069, which is greater than the appraisal submitted by the appellants. Therefore, a reduction in the subject's assessment is warranted.

The Board gave little weight to the response offered by the board of review in this appeal. The Board finds it was appropriate for the appellants' appraiser to utilize the December 2014 for comparable #1 rather than its September 2015 sale. First, the Board finds the December 2014 sale occurred more proximate in time to the subject's January 1, 2015 assessment date. Second, comparable 1 was extensively remodeled after its December 2014, improving its condition to be superior to the subject. The record shows the subject was in average condition and is more similar to the December 2014 sale of comparable #1. More importantly, the Board finds the Sangamon County Board of Review failed to submit any independent market value evidence to support its assessment of the subject property. The Property Tax Appeal Board is not to afford *prima facie* weight to the findings and conclusions of fact made by the board of review (Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois

Power Cooperative, Inc. v. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975). The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence. (35 ILCS 200/16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.). A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review **does not have the burden of overcoming any presumption that the assessed valuation was correct.** (People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088.).

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



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: January 27, 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.