



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

APPELLANT: Davie & Susan Brown
DOCKET NO.: 15-05446.001-R-1
PARCEL NO.: 29-07.0-478-004

The parties of record before the Property Tax Appeal Board are Davie and Susan Brown, 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: \$14,368
IMPR.: \$85,406
TOTAL: \$99,774

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 is improved with a one-story single family dwelling of frame construction with 2,291 square feet of above grade living area. The dwelling was constructed in 2004. Features of the home include a partial basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 13,050 square foot site and is located in Chatham, Ball Township, Sangamon County.

The appellants contend both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellants submitted evidence disclosing the subject property was purchased on December 7, 2015 for a price of \$285,000. The seller was Heidi Klemm and the appellants indicated the parties were not related. The appellants also disclosed the property was sold through a Realtor, the property had been advertised on the open market in the Multiple Listing Service (MLS), and the property was on the market for approximately 6

months. To document the transaction, the appellants submitted a copy of the MLS listing sheet for the subject property and a copy of the settlement statement.

With respect to the assessment inequity argument the appellants provided information on four comparables improved with one-story dwellings that ranged in size from 1,746 to 2,215 square feet of living area. The dwellings ranged in age from 11 to 21 years old. Each comparable has a basement, central air conditioning, one fireplace and an attached garage. The appellants indicated these properties sold from June 2015 to February 2016 for prices ranging from \$225,000 to \$249,900 or from \$110.56 to \$143.13 per square foot of above grade living area. These properties have improvement assessments ranging from \$63,702 to \$76,581 or from \$34.07 to \$36.48 per square foot of above grade living area. The subject has an improvement assessment of \$88,156 or \$38.48 per square foot of above grade living area.

The appellants provided a copy of the board of review notice of final decision disclosing a final total equalized assessment of \$102,987, which reflects a market value of \$308,961. The assessment notice disclosed the subject's assessment was increased by the application of a township equalization factor of 1.0322 increasing the subject's assessment from \$99,774 to \$102,987. The appellants requested the subject's assessment be reduced to \$95,000 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$102,987. The board of review indicated its willingness to stipulate to a revised assessment of \$99,774, the pre-equalized assessment of the subject property. The board of review indicated on its "Notes on Appeal" that the appellants had not filed an assessment complaint with the board of review.

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 and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds the appellants submitted evidence disclosing the subject property was purchased in an arm's length transaction in December 2015 for a price of \$285,000, which is less than the market value reflected by the subject's assessment. Based on this evidence, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellants had not filed a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township

equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. . . . 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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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