



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

APPELLANT: Ethel Chiang & Glen Freimuth
DOCKET NO.: 15-06288.001-R-1
PARCEL NO.: 24-16.0-376-005

The parties of record before the Property Tax Appeal Board are Ethel Chiang & Glen Freimuth, 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: \$11,379
IMPR.: \$77,140
TOTAL: \$88,519

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a notice of equalization issued by 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 limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story "Cape Cod" style dwelling of frame construction with 2,470 square feet of living area. The dwelling was constructed in 1980. Features of the home include a partial finished basement, central air conditioning, a fireplace and an attached two-car garage. The property also features two pole barns and has a 4.8-acre site which is located in Rochester, Cooper Township, Sangamon County.

The appellants contends overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 7 miles of the subject property. The comparables sold for prices ranging from \$220,000 to \$250,000 or from \$78.96 to \$108.96 per square foot of living area, including land.

In addition, the appellants submitted a copy of a September 2015 letter from the Springfield-Sangamon County Regional Planning Commission advising that the subject property "is in (or

may be near) a special flood hazard area." As a result, the Commission provided information to the appellants on obtaining flood insurance. The appellants asserted that approximately 3.5-acres of the subject parcel "are located on the floodplain of Buckhart Creek which floods annually."

The appellants also reported that a Confined Animal Feeding Operation (CAFO) is located 1.5-miles to the west of the subject property with 3,750 swine.

The evidence further revealed that the appellants filed this appeal directly to the Property Tax Appeal Board following receipt of notice of a township equalization factor of 1.0174 issued by the board of review increasing the assessment of the subject property from \$88,519 to \$90,059.

The appellants also questioned the pre-equalized assessment of the subject property in light of a favorable decision issued in December 2015 by the Property Tax Appeal Board in Docket No. 14-03168.001-R-1. With regard to the subject property's pre-equalized 2015 assessment of \$88,519, the Property Tax Appeal Board takes judicial notice that 2015 was the start of a new quadrennial re-assessment cycle (35 ILCS 200/9-215). In light of the new quadrennial when properties are to be revalued or reexamined for assessment purposes, by law the prior favorable decision for tax year 2014 would not be reflected in the 2015 assessment of the property.

Based on the foregoing evidence and argument, the appellants requested a land and improvement assessment identical to that issued by the Property Tax Appeal Board in Docket No. 14-03168.001-R-1 totaling \$85,608 which would reduce the assessment below the pre-equalized assessment for 2015.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$90,059. The subject's assessment reflects a market value of \$270,285 or \$109.43 per square foot of living area, land included, when using the 2015 three year average median level of assessment for Sangamon County of 33.32% as determined by the Illinois Department of Revenue.

There is no evidence in the record that the appellants filed a complaint before the Sangamon County Board of Review to challenge the 2015 total assessment of \$88,519. However, after reviewing the appellants' evidence, the board of review offered to reduce the subject's assessment by the amount of increase caused by the application of the 1.0174 equalization factor or to reduce the total assessment to \$88,519.

The appellants were notified of this suggested agreement and were given thirty days to respond if the offer was not acceptable. The appellants timely responded to the offer and rejected the proposed assessment reduction "as it does not remove the multiplier."

Conclusion of Law

The appellant contends 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). Based upon the evidence submitted, the

Board finds that a reduction in the subject's assessment is supported. However, the Board finds this record indicates that the appellants did not exhaust their administrative remedy by filing an assessment complaint before the Sangamon County Board of Review so as to confer full jurisdiction on the Property Tax Appeal Board. Rather, the appellants filed this appeal from a notice of equalization factor issued by the board of review that increased the subject's assessment, which thereby conferred limited jurisdiction upon the Property Tax Appeal Board. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 factor, **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). [Emphasis added.]

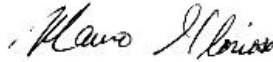
Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

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. (35 ILCS 200/16-180) [Emphasis added.]

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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