



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

APPELLANT: Kym Wycoff & Bradley Lucas
DOCKET NO.: 16-05655.001-R-1
PARCEL NO.: 13-36.0-103-006

The parties of record before the Property Tax Appeal Board are Kym Wycoff & Bradley Lucas, 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: \$1,087
IMPR.: \$26,243
TOTAL: \$27,330

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 2016 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 two-story dwelling of frame exterior construction. The property is located in Springfield, Capital Township, Sangamon County.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellants partially completed Section IV – Recent Sale Data of the Residential Appeal petition. The appellants reported the subject property was purchased in February 2014 for \$82,000 from Frank and Denise Fuchs; the parties to the transaction were not related; and the property was sold by "word of mouth." Documentation submitted with the appeal included six poor quality, black and white photocopied photographs, a Warranty Deed, a Real Estate Contract reiterating the purchase price, a seven-page adjuster's claim statement and a Settlement Statement. The appellants further reported that the subject dwelling has suffered from mine subsidence damage and is currently being renovated; the home is not yet habitable.

With the appeal, the appellants submitted a copy of the Final Decision of the Sangamon County Board of Review reflecting a total assessment of \$38,891 which reflects a market value of \$116,673 as stated upon the notice.

Based on the foregoing evidence, the appellants requested the subject's total assessment be reduced to \$27,330 which would reflect the subject's 2014 purchase price.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Sangamon County Board of Review was found to be in default on May 3, 2018, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. (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 Board finds the only evidence of market value in the record is the evidence that the subject property was purchased for \$82,000 in February 2014. The Board finds the subject's assessment reflects a market value greater than the purchase price reported by the appellants. 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.

The Property Tax Appeal Board has examined the information submitted by the appellants and finds that, in the absence of any contradictory evidence, it supports a reduction in the assessed valuation of the subject property commensurate with the appellants' request.

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(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) 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



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: July 17, 2018



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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