



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

APPELLANT: Mark Wade
DOCKET NO.: 16-06827.001-R-1
PARCEL NO.: 06-36.0-203-002

The parties of record before the Property Tax Appeal Board are Mark Wade, the appellant; 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: \$13,498
IMPR.: \$42,228
TOTAL: \$55,726

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 one-story dwelling of brick and vinyl construction with 1,698 square feet of living area that was constructed in 1998.¹ Features of the home include a crawl space foundation, central air conditioning, a fireplace and a two-car garage. The property has a 17,849 square foot site and is located in Sherman, Fancy Creek Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$165,000 as of April 25, 2014, along with copies of the 2015 and 2016 final decisions issued by the Sangamon County Board of Review and a copy of the decision issued by the Property Tax Appeal Board for the 2015 tax year under Docket No. 15-05150.001-R-1. The evidence shows that the subject property's final equalized assessment of \$57,112, as determined by the 2015 final

¹ Descriptive data has been drawn from the appellant's appraisal as the board of review failed to respond to this appeal.

decision issued by the Sangamon County Board of Review, was reduced to \$55,000 pursuant the decision issued by the Property Tax Appeal Board under Docket No. 15-05150.001-R-1 on February 24, 2017. The 2016 final decision issued by the Sangamon County Board of Review, dated April 9, 2017, discloses the subject property's final equalized assessment of \$57,866 which is based on an original assessment of \$57,112 after application of the 2016 equalization factor of 1.0132.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following a receipt of notice of the aforementioned decision and the application of an equalization factor. Based on this evidence, the appellant requested a reduction of the 2016 assessment to \$55,726, which is equivalent to the reduced 2015 assessment of \$55,000 after application of the 2016 township equalization factor of 1.0132.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board as set forth in a letter dated June 7, 2018. 86 Ill.Admin.Code §1910.69(a)

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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment commensurate with the appellant's request is appropriate.

The Board finds the best and only evidence of the market value in the record is the appraisal submitted by the appellant estimating the subject property had a market value of \$165,000. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's 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 §1910.69(a)

The Property Tax Appeal Board has examined the information submitted by the appellant and finds that, in absence of any contradictory evidence, it supports a reduction in the assessed valuation of the property. However, the record also indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on a notice of township equalization factor issued by the board of review. 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). Nevertheless, in accordance with section 1910.90(i) of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.90(i)), the Board also takes notice that it issued a decision reducing the subject's 2015 assessment to \$55,000. The Board further takes notice that the subject property is an owner-occupied dwelling, that 2015 and 2016 are in the same general assessment period, and there is no evidence the property sold establishing a different fair cash value than that on which the Board's decision was based. Therefore, the Property Tax Appeal Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) that the assessment as established in the 2015 appeal (Docket No. 15-05150.001-R-1) should be carried forward to the 2016 tax year subject to the township 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(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

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 19, 2021



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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