



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

APPELLANT: Deanna Page  
DOCKET NO.: 16-06853.001-R-1  
PARCEL NO.: 16-26.0-426-026

The parties of record before the Property Tax Appeal Board are Deanna Page, 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 **prorated assessed valuation** of the property is:

**LAND:** \$11,666  
**IMPR.:** \$16,450  
**TOTAL:** \$28,116

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a one-story residential dwelling of frame construction containing 1,850 square feet of living area. The subject is less than one-year old, with occupancy completed on or about October 1, 2016. The subject features a crawl-space foundation, central air conditioning and an attached two-car garage. The subject is situated on a 12,075 square foot site in Mechanicsburg Township, Mechanicsburg, Sangamon County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument the appellant submitted a timeline of construction, a gas service request update, a property tax assessment summary, a schematic, and supporting construction invoices. The documentation depicts the subject land was purchased for \$35,000 on or about October 13, 2015 and the cost of construction for the improvement of \$195,778.73. The documentation reveals the subject was not complete and fit for habitation until October 1, 2016. The appellant also submitted a copy of the final decision issued by the Sangamon County Board of Review establishing a total prorated assessment for the subject of \$32,095, which reflects a market value of approximately \$96,295 using the statutory level of assessments of 33.33%. Based on this evidence the appellant requested the subject's assessment be reduced to reflect a prorated value of assessment as of October 1, 2016.

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.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of the market value of the subject property may consist of an appraisal of the subject property as of the assessment date at issue, comparable sales or cost of construction. (86 Ill.Admin.Code 1910.65(c)(1)). The Board finds the appellant 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 are the construction invoices submitted by the appellant estimating the subject property had a market value of \$195,778.73 as of October 1, 2016. The record further depicts the subject was not fit for habitation until October 1, 2016.

Section 9-180 of the Property Tax Code states in relevant part:

Pro-rata valuations; improvements or removal of improvements. The owner of property on January 1 also shall be liable, on a proportionate basis, for the increased taxes occasioned by the construction of new or added buildings, structures or other improvements on the property from the date when the occupancy permit was issued or from the date the new or added improvement was inhabitable and fit for occupancy or for intended customary use to December 31 of that year.

(35 ILCS 200/9-180)

The Board finds the subject's assessment reflects a prorated market value greater than the prorated value presented by the appellant.<sup>1</sup> 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. Based on this record the Property Tax Appeal Board finds the subject property had a market value of approximately \$84,356 (\$49,356 improvement + \$35,000 land) as of January 1, 2016 based on 92 days of occupancy from October 1, 2016 to December 31, 2016.

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<sup>1</sup> Dwelling improvement construction cost of \$195,778.73, occupied October 1, 2016 (365 - 273 days = 92 days). 92 days divided by 365 days = .2521 x \$195,778.73 = \$49,365 + \$35,000 (land purchase) = a market value estimate of approximately \$84,356.

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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COUNTY

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