



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

APPELLANT: Glen Freimuth & Ethel Chiang  
DOCKET NO.: 16-06867.001-R-1  
PARCEL NO.: 24-16.0-376-005

The parties of record before the Property Tax Appeal Board are Glen Freimuth & Ethel Chiang, 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:** \$11,583  
**IMPR.:** \$78,520  
**TOTAL:** \$90,103

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 is an owner-occupied property that is improved with a Cape Code style, two-story, dwelling of frame construction with 2,470 square feet of living area. The dwelling is approximately 37 years old. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a two-car attached garage. The property is also improved with two pole barns with 576 and 960 square feet of building area, respectively. The property has a 4.8-acre site and is located in Rochester, Cooper Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on six comparable sales improved with dwellings that ranged in size from 2,019 to 3,330 square feet of building area with sites that range in size from 1.3 acres to 5 acres. These properties sold from June 2013 to October 2016 for prices ranging from \$220,000 to \$272,900 or from \$78.96 to \$108.96 per square foot of living area, including land.

The appellants also submitted a copy of a letter dated September 2016 from the Springfield-Sangamon County Regional Planning Commission advising the appellants that the subject property “is (or may be near) a special flood hazard area.” The letter provided information on obtaining flood insurance. The appellants stated in correspondence that approximately 3.5 acres of the property is located on the floodplain of Buckhart Creek, which floods annually.

The appellants also asserted that a confined animal feeding operation with 3,750 swine is located 1.5 miles from the property and contend that academic research has proven property values decrease 3% to 9% in this setting.

The appellants also submitted a copy of an Application for Homestead Improvement Exemption filed in December 2016 associated with the construction of a pole barn.

The appellants submitted a copy of the assessment notice from the board of review dated April 9, 2017, disclosing the 2016 assessment was increased from \$93,620 to \$95,296 through the application of a township equalization factor of 1.0179. The assessment notice indicated the subject’s assessment reflects a market value of \$285,888 or \$115.74 per square foot of above grade living area, including land.

The appellants also made reference to the fact the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2015 tax year under Docket Number 15-06288.001-R-1. The appellants submitted a copy of the Board of Review Notes on Appeal associated with the 2015 appeal dated October 6, 2016, disclosing that the board of review was willing to stipulate to reduce the subject’s assessment from \$90,059 to a revised assessment of \$88,519. The Property Tax Appeal Board takes notice that on November 21, 2017, it issued a decision reducing the subject’s assessment for the 2015 tax year to \$88,519.

Based on this record the appellants requested the subject’s assessment be reduced to \$85,608.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

### **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 Board finds the only evidence of market value was presented 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. 86 Ill.Admin.Code §1910.40 (a) & §1910.69(a).

The Board finds; however, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Typically, when an appeal is filed from the notice of the application of an equalization factor the amount of relief that the Property Tax Appeal Board may grant is limited to the increase in the assessment caused by the factor. (See Section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a)) and section 16-180 of the Property Tax Code (35 ILCS 200/16-180).)

However, the record further disclosed that after the issuance of the 2016 assessment notice, the board of review agreed to reduce the subject's 2015 assessment from \$90,059 to \$88,519. After the appellants filed the instant 2016 appeal, the Property Tax Appeal Board issued a decision on November 21, 2017 reducing the subject's assessment for the 2015 tax year to \$88,519. The decision of the Property Tax Appeal Board reducing the subject's assessment for the 2015 tax year would allow the appellants to appeal the 2016 assessment directly to the Property Tax Appeal Board within 30-days of the decision as provided by section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Property Tax Appeal Board further finds that 16-185 of the Property Tax Code provides in part that:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

Based on this provision, and after considering the overlapping filing dates for the 2015 and 2016 appeals as well as the date of the Property Tax Appeal Board's decision for the 2015 tax year, the Board further finds that the assessment as established by the Property Tax Appeal Board for the 2015 tax year should be carried forward to the 2016 tax year subject to the township equalization factor of 1.0179. The record disclosed the subject property is an owner-occupied dwelling, there is no evidence indicating the subject property sold in an arm's length transaction after the Board's decision, there is no evidence that the assessment year in question is in a different general assessment period, and the Property Tax Appeal Board's decision for the 2015 tax year was not reversed or modified upon review. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted.

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:

August 21, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Glen Freimuth & Ethel Chiang  
3896 Bison Trail  
Rochester, IL 62563

COUNTY

Sangamon County Board of Review  
Sangamon County Complex  
200 South 9th Street, Room 210  
Springfield, IL 62701