



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

APPELLANT: Anthony & Patricia Agatucci
DOCKET NO.: 16-06924.001-R-1
PARCEL NO.: 21-24.0-377-005

The parties of record before the Property Tax Appeal Board are Anthony & Patricia Agatucci, 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: \$31,348
IMPR.: \$161,979
TOTAL: \$193,327

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) in order to challenge the application of a township multiplier to 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, single-family dwelling of brick and vinyl siding exterior construction with 4,575 square feet of living area. The dwelling was constructed in 1996. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached two-car garage. The property is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales and one listing in the Section V grid analysis of the Residential Appeal petition. The comparables in the Section V grid were described as "traditional" brick dwellings. Three of the comparables were built between 1994 and 2004; no date of construction was reported for comparable #4. The dwellings range in size from 3,623 to 6,969 square feet of living area. Each of the comparables is reported to have

finished basement area, central air conditioning and a garage. Comparable #4 also has a tennis court and pool. Comparables #1, #2 and #4 sold between June and November 2016 for prices ranging from \$282,500 to \$400,000 or from \$57.40 to \$77.97 per square foot of living area, land included. The appellants also reported that comparable #3 was "on market" and not sold after 818 days; the asking price was reportedly \$69 per square foot of living area, including land, or a total of approximately \$472,788.

The appellants also provided a typed spreadsheet of 12 properties with address, sale price, number of bedrooms, number of bathrooms, dwelling size and sale price per square foot. The listed comparables have from three to five bedrooms and from three to six full and one half bathrooms. The dwellings range in size from 2,319 to 6,969 square feet of living area with reported sale prices (on unknown dates) ranging from \$282,000 to \$600,000 or from \$57.40 to \$123.07 per square foot of living area, including land.

The appellants also submitted a table depicting real estate closings in Panther Creek and Panther Creek West in calendar year 2016. The table depicts 30 dwellings ranging in size from 2,319 to 6,969 square feet of living area. Each dwelling has a basement and a garage ranging from two-car to four-car. The data depicts the asking prices ranged from \$249,900 to \$710,000 and that the sales prices ranged from \$220,000 to \$666,163 for a sales price to list price ratio ranging from 67% to 100% with the properties having been on the market from 0 to 635 days. Based on this evidence, the appellants requested a reduction in the subject's assessment.¹

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$195,666 was disclosed. The Final Decision of the Sangamon County Board of Review indicates that the subject's equalized assessment reflects an estimated market value of \$586,998 or \$128.31 per square foot of living area, land included.

The board of review asserted "[t]his is an appeal on multiplier per Notice." No other evidence was presented to support the subject's equalized assessed value.

In written rebuttal received on May 2, 2018, the appellants submitted a two-page letter that included a "most current table of property listings currently on the market in Panther Creek subdivision." The table presents ten property addresses of dwellings that range in size from 2,710 to 6,707 square feet of living area with "list prices" ranging from \$319,900 to \$700,000 or from approximately \$85 to \$139 per square foot of living area, including land. The table also sets forth 2016 'taxes' for nine properties and days on the market ranging from 1 to 591.

As part of the filing, the appellants contend that property values have steadily decreased in the subject's subdivision and homes remain on the market for months.

The appellants' rebuttal filing was forwarded to the Sangamon County Board of Review which submitted another "Board of Review – Notes on Appeal" reporting the subject's final equalized assessment.

¹ At Section 2c of the Residential Appeal petition seeking the appellants' requested assessment, the appellants wrote "assessed value \$87,000" which would reflect a market value of approximately \$261,000 or \$57.05 per square foot of living area, including land.

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). Despite that many of the proposed comparable properties differ significantly in dwelling size from the subject home by being either much smaller or much larger, in the absence of contradictory evidence from the board of review, the Property Tax Appeal Board finds the appellants met the necessary burden of proof based upon the evidence submitted by the appellants and a reduction in assessment is warranted. However, the Property Tax Appeal Board further finds that the Board may not issue the reduction suggested by the appellants in this matter of \$87,000.

It is clear that the appellants did not file a complaint with the board of review, but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor of 1.0121 applied to properties in Capital Township for tax year 2016. 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 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))

[Emphasis added.] Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

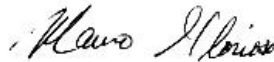
Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

[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 appellants' evidence contained in the record and the lack of any supportive evidence from the board of the review, 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 of 1.0121.

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: December 18, 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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