



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

APPELLANT: Joyce Fuiten
DOCKET NO.: 16-06935.001-R-1
PARCEL NO.: 07-30.0-301-007

The parties of record before the Property Tax Appeal Board are Joyce Fuiten, 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 **No Change** 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: \$7,096
IMPR.: \$77,533
TOTAL: \$84,629

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single-family dwelling of frame and brick exterior construction. The home is 37 years old and contains 2,756 square feet of living area. The dwelling features a full basement, central air conditioning, a fireplace and an attached two-car garage. Additional features include a pool and patio. The property is located in Sherman, Williams Township, Sangamon County.

The evidence revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. The notice of township equalization factor indicated that the subject's total assessment was increased from \$80,876 to \$84,629 by an equalization factor of 1.0464 applied throughout Williams Township for 2016; the notice further indicates this increased assessment reflects a market value of \$253,887. As part of the appellant's evidence, the appellant requested the removal of the increase caused by the equalization factor.

The appellant claims assessment inequity as the basis of the appeal in Section 2d of the Residential Appeal petition, however, in support of this inequity argument the appellant failed to complete the Section V grid of the appeal petition identifying specific comparables along with size, age, foundation and other specific characteristics and failed to provide actual assessment data for any of the comparable properties. Instead, the appellant submitted a letter/brief outlining

limited information on five comparable properties that presumably multiplied the total assessment by three to arrive at a purported "market value" of the entire property although the basis for the data is not explained in the appellant's filing. The appellant further reported that due to township multipliers, the subject's estimated market value was \$225,822 in 2013; \$235,125 in 2014; and \$242,628 in 2015.

The appellant identified five comparables that were located within "three doors" of the subject property. The comparables consist of a one-story and four, two-story dwellings, three of which have "brick front" exteriors. No land sizes were provided for any of the properties and there was no age data for any of these homes in the letter/brief. Four of the comparables have a basement, two of which are described as walkout basements, and four of the comparables have a pool of unknown type (inground or above-ground)¹ and/or size. The appellant reported the five comparables have a range of "market value" from \$223,151 to \$237,120.

The appellant also provided an additional page of typed data consisting of 22 comparable properties, including the subject, consisting of homes in the subject's subdivision; no detail was provided for a "duplex" dwelling that was also on the listing. The data provided identifies the street address, parcel number, total pre-equalized assessment, total equalized assessment, "market value" (presumably being the equalized assessment multiplied by 3), the "Zillow estimate" and 18 of the properties set forth the latest sale date ranging from 1991 to June 2016 along with sale price. No data on the specific age, dwelling size, exterior construction, foundation and/or amenities of each of these 22 properties was set forth by the appellant. The total equalized assessments range from \$48,160 to \$81,294. Those equalized assessments reflect estimated market values ranging from \$144,480 to \$243,882. The "Zillow estimates" for the comparables reportedly range from \$154,278 to \$242,269. The appellant's data also reported that the subject has a "Zillow estimate" of \$231,332 as compared to the estimated market value based upon the equalized assessment of \$253,887.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$84,629 was disclosed. After reviewing the appellant's evidence, the board of review indicated it would not stipulate on this appeal and filed no evidence beyond the submission of its "Board of Review Notes on Appeal."

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is not supported.

As set forth as the basis of appeal on the petition, the taxpayer contends assessment inequity. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment

¹ As a general proposition, inground pools are an assessable improvement to property whereas an above-ground pool is not as assessable permanent fixture to the property.

comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record also depicts that the appellant primarily argued overvaluation as the basis of the appeal. 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 of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the limited market data in the record does not support a reduction in the subject's assessment.

While the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review and that the reduction would be limited to removal of the increase caused by the equalization factor, the appellant's evidence fails to demonstrate that the subject is either inequitably assessed or overvalued since the similarity of the comparable homes has not been established with the appellant's evidence. The mere fact that the homes are located in the subject's subdivision is not sufficient to determine that the subject's assessment should be reduced.

The Property Tax Appeal Board can give little weight to the appellant's comparable located at 23 Nino, which sold in June 2016 for \$242,000, since this is a one-story dwelling as compared to the subject's two-story design. Furthermore, the appellant failed to provide data as to the ages and/or dwelling sizes of the all of the comparable homes presented so that no analysis of the similarities and dissimilarities of the homes can be made. While the subject dwelling of 2,756 square feet of living area has an estimated market value of \$253,887 or \$92.12 per square foot of living area, including land, based upon its equalized assessment is the greatest total estimated market value of the homes in the subdivision, without the necessary comparative data of age, size, foundation and other features of the comparables, the Property Tax Appeal Board is unable to make a full analysis to determine whether the subject is equitably assessed and/or whether the subject is overvalued.

Additionally, the Property Tax Appeal Board gives the "Zillow estimate" evidence no weight. First, there was no indication of the effective date of the estimate of value. Second, the data did not provide a definition of market value that was used to establish the estimate. Third, there was no information with respect to the credentials or qualifications of the person or persons providing the "Zillow estimate" of value. Fourth, there was no data such as a description of the comparable sales and the sale dates that were used to establish the "Zillow estimate" of value. Without this information the Property Tax Appeal Board cannot determine the reliability and validity of the "Zillow estimate" of value.

In conclusion, based upon a review of the evidence contained in the record, the Property Tax Appeal Board finds the appellant failed to provide sufficient descriptive evidence about the comparables to challenge the correctness of the assessment and a reduction in the assessment of the subject property is not supported.

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: October 16, 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

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