



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

APPELLANT: Dennis Cave
DOCKET NO.: 16-06943.001-R-1
PARCEL NO.: 07-03.0-301-005

The parties of record before the Property Tax Appeal Board are Dennis Cave, 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: \$10,625
IMPR.: \$57,402
TOTAL: \$68,027

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 two-story dwelling of frame construction with 2,338 square feet of living area. The dwelling was built in 1994. Features of the home include a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage. The property has a 12,750 square foot site and is located in Williamsville, Williams Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales improved with two, one-story dwellings and one, two-story dwelling of frame or brick construction that range in size from 1,809 to 2,105 square feet of living area. The dwellings range in age from 23 to 50 years old. Each property has central air conditioning, one or two fireplaces and a two-car garage. The properties have sites ranging in size from 12,750 to 65,340 square feet of land area. The sales occurred from May 2016 to December 2016 for prices ranging from \$170,000 to \$197,500 or

from \$82.93 to \$101.16 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$64,285.

The appellant submitted a copy of Sangamon County assessment notice disclosing the board of review increased the subject's assessment from \$65,001 to \$68,027 through the application of a township equalization factor of 1.0464.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$68,027. The subject's assessment reflects a market value of \$204,163 or \$87.32 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Sangamon County of 33.32% as determined by the Illinois Department of Revenue.

The board of review submitted no additional evidence in support of the assessment.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains three comparable sales provided by the appellant. The Board finds the best evidence of market value to be appellant's comparable sale #3 as this property is improved with a similar two-story style dwelling with similar features as the subject property. This comparable sold in December 2016 for a price of \$197,500 or \$93.82 per square foot of living area inclusive of the land. The subject's assessment reflects a market value of \$204,163 or \$87.32 per square foot of living area, including land, which is above the overall price but below the price on a square foot basis, which is justified based on the subject's larger dwelling size in relation to the best comparable in the record. Less weight was given the appellant's two remaining sales as each differed from the subject in style and comparable #2 was 27 years older than the subject dwelling. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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

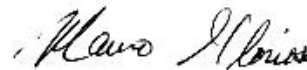
Member

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: February 18, 2020



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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APPELLANT

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COUNTY

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