



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

APPELLANT: Edward Schainker  
DOCKET NO.: 16-06945.001-C-1  
PARCEL NO.: 22-34.0-150-016

The parties of record before the Property Tax Appeal Board are Edward Schainker, 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:** \$31,954  
**IMPR.:** \$79,011  
**TOTAL:** \$110,965

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 is improved with a one-story commercial building of frame construction with 4,950 square feet of building area. The building is approximately 29 years old. Features of building the include 2,925 square feet of office space and 2,025 square feet of warehouse area. The property has a 43,560 square foot site resulting in a land to building ratio of 8.8:1. The subject is located in Springfield, Capital 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-story or three-story buildings of brick or brick and siding exteriors that range in size from 5,049 to 5,200 square feet of building area. The appellant indicated the comparables have land to building ratios ranging from 1:1 to 4.5:1. Comparable #2 is described as having four apartments and the comparables have office area ranging in size from 1,683 to 5,200 square feet. The sales occurred from May 2014 to April 2016 for prices ranging from \$170,000 to \$275,000 or from \$32.69 to

\$53.92 per square foot of building area, inclusive of the land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$91,666.

The appellant submitted a copy of Sangamon County assessment notice disclosing the board of review increased the subject's assessment from \$110,965 to \$112,308 through the application of a township equalization factor of 1.0121.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$112,308. The subject's assessment reflects a market value of \$337,059 or \$68.09 per square foot of building 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 indicated on its submission that the appellant did not file a complaint before the board of review. The board of review submission also included the statement, "last sale 2010 - \$410,000." 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be appellant's comparable sales even though the comparables are not particularly similar to the subject building. The appellant's comparables sold for prices ranging from \$170,000 to \$275,000 or from \$32.69 to \$53.92 per square foot of building area, inclusive of the land. The subject's assessment reflects a market value of \$337,059 or \$68.09 per square foot of building area, including land, which is above the range established by the comparable sales.

The record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0121.

Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may 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).

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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, 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 township equalization factor.

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.

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Chairman



\_\_\_\_\_  
Member

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Member



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Member

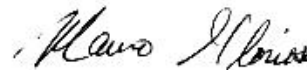
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Member

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



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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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