



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

APPELLANT: Vickie Simpson
DOCKET NO.: 17-05114.001-F-1
PARCEL NO.: 16-34.0-201-001

The parties of record before the Property Tax Appeal Board are Vickie Simpson, 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:

F/Land:	\$887
Homesite:	\$6,195
Residence:	\$75,323
Outbuildings:	\$0
TOTAL:	\$82,405

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 2017 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 25.45-acre parcel improved with a one-story dwelling of frame construction with approximately 2,900 square feet of living area. The dwelling was built in 2007. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached three-car garage. The subject parcel has 21.91 acres of farmland and 3.54 acres of non-farmland. The property is located in Mechanicsburg Township, Sangamon County.

The appellant contends assessment inequity with respect to the non-farmland assessment as the basis of the appeal. The residence and the farmland assessments are not being contested. In support of this argument the appellant submitted information on seven equity comparables located within a three-mile range of the subject property. The comparables have non-farmland

sites ranging in size from 2.69 acres to 17.33 acres with non-farmland assessments ranging from \$2,953 to \$15,645 or from \$667 to \$2,593 per acre. The subject property has a non-farmland assessment of \$13,678 or \$3,864 per acre.

The appellant further asserted that since the home was constructed approximately ten years prior to the assessment date at issue, the surrounding farmers have installed more drain tile in their fields, which is directed at her property and the water runoff is eroding her non-farm acres. She contends that she has incurred considerable costs in trying to repair the damage they have created. The appellant provided copies of photographs depicting the erosion on the site.

Based on this evidence the appellant requested the non-farmland assessment be reduced to \$2,832 or \$800 per acre.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$89,888 broken down as follows: farmland, \$887; non-farmland, \$75,323; and non-farmland, \$13,678.

In support of its contention of the correct assessment the board of review submitted a document entitled "Assessor's Recommendation" setting forth the subject property's assessment, a statement that the owner purchased the property in 2006 for a price of \$115,000, a notation that the non-farm land has a market value of approximately \$40,872 and the remaining acreage is under forestry with a farm assessment of \$887. The document also had a listing of six lot sales from 2012 through 2014 ranging in size from 2.38 to 5.88 acres with prices ranging from \$35,000 to \$62,500. This record also had a list of home sales in the subdivision occurring from 2014 to 2017 for prices ranging from \$186,000 to \$483,750.

The board of review also stated on the Board of Review Notes on Appeal, "Recommend soil water conservation dist for programs that may solve her issue."

In rebuttal, the appellant contends the board of review statement was non-responsive to her appeal in which she is challenging the subject property's non-farmland assessment.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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 comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided information on seven comparables to demonstrate the subject's non-farmland is being inequitably assessed. These properties have non-farmland sites that range in size from 2.69 acres to 17.33 acres with non-farmland assessments ranging from \$2,953 to \$15,645 or from \$667 to \$2,593 per acre. The three comparables most similar to the subject in

size have non-farmland assessments of \$1,098, \$2,118 and \$2,593 per acre. The subject property has a non-farmland assessment of \$13,678 or \$3,864 per acre, which is above the range established by the equity comparables in this record on a per acre basis. The board of review did not provide any equity comparables to support the assessment or an explanation why the subject's non-farmland assessment per acre is above the range established by the appellant's comparables. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's non-farmland is inequitably assessed and a reduction in the subject's assessment is 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: August 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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