



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

APPELLANT: Cameron P. & Donna L. Barbian  
DOCKET NO.: 17-05897.001-C-1  
PARCEL NO.: 06-25.0-200-038

The parties of record before the Property Tax Appeal Board are Cameron P. & Donna L. Barbian, 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:** \$17,538  
**IMPR.:** \$108,848  
**TOTAL:** \$126,386

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) challenging the assessment for the 2017 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story building of brick exterior construction with 3,600 square feet of building area. The building was constructed in 1991. The first floor contains 1,800 square feet of office space and the second floor has two one-bedroom apartments with each having 900 square feet of living area. The property has a 14,913 square foot site and is located in Sherman, Fancy Creek Township, Sangamon County.

The appellants contend assessment inequity with respect to both the land and improvement assessments as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparable located next door or within .5 mile from the subject property. The comparables are described as one-story commercial buildings of brick exterior construction that were 20 to 30 years old, range in size from 1,456 to 4,800 square feet of building area and are being used as office or retail space. Comparable #2 has a full finished

basement. The comparables have improvement assessments ranging from \$45,602 to \$154,011 or from \$16.89 to \$45.14 per square foot of building area. The comparables have sites ranging in size from 14,520 to 37,500 square feet of land area and have land assessments ranging from \$3,586 to \$29,531 or from \$.22 to \$.79 per square foot of land area. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$126,816. The subject property has an equalized land assessment of \$17,968 or \$1.20 per square foot of land area and an equalized improvement assessment of \$108,848 or \$30.24 per square foot of building area. The board of review did not submit any evidence supporting the subject's assessment.

### **Conclusion of Law**

The appellants contend 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 appellants did not prove by clear convincing evidence that the subject's improvement assessment was inequitably assessed.

The Board finds the only evidence of assessment equity to be the appellants' comparables. These comparables have improvement assessments that range from \$45,602 to \$154,011 or from \$16.89 to \$45.14 per square foot of building area. The subject's improvement assessment of \$106,245 or \$30.24 per square foot of living area falls within the range established by the only comparables in this record. Based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

As to the land assessment, the Board gave less weight to appellants' comparable #1 due to its larger land size when compared to the subject. The Board finds appellants' comparables #1 and #2 are most similar to the subject in land size. These properties have land assessments of \$3,586 and \$6,226 or \$.22 and \$.43 per square foot of land area. The subject has a land assessment of \$17,968 or \$1.20 per square foot of land area which falls above the best comparables in the record both on overall and price per square foot bases. The Board finds the appellants proved by clear and convincing evidence that the subject's assessment was inequitably assessed and a reduction in the subject's land assessment is warranted. However, the record indicates that the that the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of application of a township equalization factor applied by the board of review which limits the reduction to the increase in the assessment caused by the application of the equalization factor. 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. (35 ILCS 200/16-180).

These provisions mean that when 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 (4<sup>th</sup> Dist. 1999).

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



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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: September 15, 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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