



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

APPELLANT: Marilyn S. Bacon
DOCKET NO.: 17-06026.001-R-1
PARCEL NO.: 06-35.0-376-055

The parties of record before the Property Tax Appeal Board are Marilyn S. Bacon, 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: \$2,975
IMPR.: \$52,858
TOTAL: \$55,833

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 one-story frame and masonry single-family townhome with 1,750 square feet of living area. The dwelling was constructed in 1993 and features a crawlspace foundation, central air-conditioning, a fireplace and a 462-square foot garage. The dwelling is located on a .55 acre golf course lot in Springfield, Fancy Creek Township, Sangamon County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant submitted evidence disclosing the subject property was purchased July 29, 2015 for \$167,500. The appeal petition indicated that the sale was not between related parties and the property was listed on April 7, 2015 and advertised for sale on the Multiple Listing Service (MLS) and Zillow by a Realtor. Appellant submitted a copy of the Settlement Statement showing that this was a cash purchase and that a commission was paid to two Realtors. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$55,833 to reflect the purchase price.

The board of review submitted its “Board of Review Notes on Appeal” disclosing the total assessment for the subject of \$57,201. The subject's assessment reflects a market value of \$171,620 or \$98.07 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for Sangamon County of 33.33% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review disclosed that the assessor's initial assessment of the subject for 2017 was \$63,982. The board of review then acted to reduce the assessment to reflect the 2015 sale price after application of the 2017 multiplier of 1.0245 to arrive at an assessment of \$57,201 for 2017. ($\$55,833 \times 1.0245 = \$57,201$)

Based on this evidence, the board of review requested confirmation of the subject's 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 in the record to be the purchase of the subject property on July 29, 2015 for \$167,500. The appellant presented evidence that the sale was not between related parties and was advertised by a Realtor through the Multiple Listing Service and on Zillow. The board of review presented no evidence contesting the validity of the sale and, in fact, lowered the 2017 assessment based on the 2015 sale price after application of the 2017 equalization factor of 1.0245. The board of review, however, presented no evidence in the form of comparable sales or otherwise to demonstrate that the market value of the subject property had increased by approximately 2.45% during the time period between July 29, 2015 to the January 1, 2017 assessment date at issue.

Based on this evidence, the Board finds a reduction in the subject's assessment to reflect the purchase price 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

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 20, 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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