



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

APPELLANT: Kyle Clark
DOCKET NO.: 17-06035.001-R-1
PARCEL NO.: 21-10.0-155-006

The parties of record before the Property Tax Appeal Board are Kyle Clark, 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: \$17,867
IMPR.: \$83,070
TOTAL: \$100,937

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 dwelling of frame, vinyl, and stone exterior construction containing 1,898 square feet of living area that was constructed in 2016.¹ Features of the home include a full unfinished basement, central air conditioning, a fireplace, and an attached garage with 928-square feet of building area. The dwelling is situated on a 12,369-square foot site and is located in Springfield, Capitol Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of four comparable sales located within four blocks from the subject property. Each property is improved with a one-story dwelling with a brick and vinyl exterior. Three comparables range in size from 1,750 to 1,900 square feet of living area and have lots ranging in size from 7,800 to 9,100 square feet of land area. Comparable #4's dwelling

¹ The parties disagree slightly on the size of the subject's living area. The Board finds that the slight discrepancy will not affect the Board's analysis or final decision.

size and foundation type was not disclosed. The homes were either 4 or 5 years old. Three homes each feature a basement with finished area; the foundation type of comparable #4 was not disclosed. Each comparable has central air-conditioning, a fireplace, and a 2-car or a 3-car garage. The comparable sales occurred from February 2012 to October 2013 for prices ranging from \$127,500 to \$275,000 or from \$143.42 to \$157.14 per square foot of living area, land included. The appellant also disclosed that the comparables have improvement assessments ranging from \$78,303 to \$82,123 or from \$42.00 to \$46.93 per square foot of living area. Lastly, the appellant completed Section IV of the appeal form disclosing that the subject property was purchased directly from the builder for a price of \$275,000, occupied in April 2016, but was not advertised on the open market.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$99,464 to reflect a market value of \$298,422 or \$157.23 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$100,937. The subject's assessment reflects a market value of \$302,841 or \$159.56 per square foot of living area, land included, when applying the 2017 three-year average median level of assessment for Sangamon County of 33.33% as determined by the Illinois Department of Revenue.

In response to the appellant's evidence, the board of review noted in its "Board of Review Notes on Appeal" that the subject's assessment was "adjusted for multiplier" down to \$99,464 at the board of review hearing. The Property Tax Appeal Board notes, however, that the same "Board of Review Notes on Appeal" depict that an equalization factor of 1.0148 was applied to the above amount to bring the subject's total assessment to \$100,937.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and property record cards containing information on the subject along with four comparable sales located from within 7 houses away from the subject property. The parcels are improved with one-story dwellings of brick and vinyl or brick, vinyl and stone exterior construction that range in size from 1,876 to 2,397 square feet of living area. The dwellings were each constructed in 2016 on lots ranging in size from 9,474 to 11,050 square feet of land area. The comparables each feature a basement with three having finished areas. Each home also has central air conditioning and a garage containing from 660 to 886 square feet of building area. Three homes each have a fireplace. The sales of the comparables occurred from June 2016 to June 2017 for prices ranging from \$349,900 to \$371,395 or from \$154.94 to \$192.31 per square foot of living area, including land. The board of review disclosed that the comparables had improvement assessments ranging from \$87,534 to \$111,115 or from \$42.72 to \$48.50 per square foot of living area.

Based on this evidence, the board of review requested that the subject's assessment be confirmed.

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 parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable sales based on their sale dates in 2012 and 2013 being less proximate in time from the subject's January 1, 2017 assessment date at issue and, therefore, less likely to be reflective of the subject's market value as of that date.

The Board finds the best evidence of market value to be the comparable sales submitted by the board of review. These comparables are similar to the subject in location, design, land size, dwelling size, age, and most features. These comparables also sold more proximate in time to the subject's assessment date at issue. However, board of review comparables #1, #2, and #4 each have a finished basement area, dissimilar to the subject's unfinished basement, thus requiring downward adjustments to make these comparables more equivalent to the subject. The best comparables in this record sold from June 2016 to June 2017 for prices ranging from \$349,900 to \$371,395 or from \$154.94 to \$192.31 per square foot of living area, including land. The subject's assessment reflects a market value of \$302,841 or \$159.56 per square foot of living area, land included, which is below the range total price range established by the best comparable sales in this record but within the range on a per square foot basis.

Additionally, the Board finds that although the appellant did not contend assessment inequity as a basis of the appeal, the parties each submitted evidence of improvement assessments of the comparable properties, which supports the subject's improvement assessment. The parties' eight comparable properties have improvement assessments ranging from \$78,303 to \$111,115 or from \$42.00 to \$48.50 per square foot of living area. The subject's improvement assessment of \$83,070 or \$43.76 falls within the range established by the parties' comparable properties on an overall basis and on a per square foot basis. Based on this evidence, the Board finds that the subject's improvement assessment is supported and, therefore, no reduction is warranted.

Finally, as to the subject's sale price, the Board finds that the subject property was not advertised for sale on an open market and was purchased directly from the builder. Therefore, the sale does not have all of the elements of an arm's-length transaction to establish the subject's market value as of the assessment date at issue, especially in light of the best comparable sales in this record which support the subject's market value as reflected by its assessment.

After considering adjustments to the comparables for differences in some features such as finished basement area, the Board finds the appellant did not demonstrate by a preponderance of the evidence that the subject was overvalued. Therefore, the Board finds that based on the evidence in this record, no reduction in the subject's assessment is warranted.

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: September 15, 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

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