



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

APPELLANT: Eappen and Ponnamma Thomas  
DOCKET NO.: 17-06040.001-R-1  
PARCEL NO.: 29-03-0-202-011

The parties of record before the Property Tax Appeal Board are Eappen and Ponnamma Thomas, 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:** \$62,638  
**IMPR.:** \$140,471  
**TOTAL:** \$203,109

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 1.0-story style dwelling of frame with brick and vinyl exterior construction with 5,749 square feet of living area. The dwelling was constructed in approximately 2012 or 2013. Features of the home include a partially finished full basement, central air conditioning, two fireplaces and two 2-car garages, one attached and one detached. The property has a 1.13 acre or 49,223 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located on the same street as the subject. The comparables have sites that range in size from 56,628 to 90,429 square feet of land area and are improved with a 1.0-story, a 1.5-story and a 2.0-story dwelling of brick or brick and vinyl exterior construction that range in size from 4,640 to 5,942 square feet of living area. The

homes were built in approximately 1996 or 1998. Each of the comparables has a basement with finished area, central air conditioning, two or three fireplaces and 2-car to 4-car garages. The comparables sold from April 2001 to June 2016 for prices ranging from \$322,000 to \$600,000 or from \$65.39 to \$100.97 per square foot of living area, land included. The appellants also indicated the subject property was purchased in September 2014 for a price of \$595,000.

The appellants also submitted the final decision issued by the Sangamon County Board of Review after notice of application of a township equalization factor, which shows the subject property had a final assessment of \$206,115. The subject's assessment reflects an estimated market value of \$618,407 or \$107.57 per square foot of living area, land included when applying Sangamon County's 2017 three-year average median level of assessment of 33.33% as determined by the Illinois Department of Revenue. Based on this evidence, the appellants requested the subject's assessment be reduced to \$203,109.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

### **Conclusion of Law**

The appellants contend 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 this burden of proof was not met and a reduction in the subject's assessment is not warranted.

The appellants submitted three comparable sales in support of the contention the market value of the subject property is not accurately reflected in its assessed valuation. The Board gave less weight to the appellants' comparable #3 which sold in 2001 and is dated and less indicative of fair market value as of the subject's January 1, 2017 assessment date. The Board finds the only evidence of market value to be appellants' comparables #1 and #2 which have varying degrees of similarity to the subject and sold in January 2015 or June 2016 for prices of \$425,000 or \$600,000 or for \$91.59 or \$100.97 per square foot of living area, land included. The record also indicates the subject parcel was purchased for a price of \$595,000 in 2014. The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). The Board finds the evidence in this record supports a reduction in the subject's assessment commensurate with the appellants' request.

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: October 20, 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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