



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

APPELLANT: David Crabtree  
DOCKET NO.: 17-06050.001-R-2 through 17-06050.003-R-2  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are David Crabtree, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
17-06050.001-R-2	13-32.0-200-037	20,000	402,330	\$422,330
17-06050.002-R-2	13-32.0-200-036	24,940	0	\$ 24,940
17-06050.003-R-2	13-32.0-200-038	19,974	0	\$ 19,974

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 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 dwelling of masonry exterior construction that has 6,033 square feet of living area. The dwelling was constructed in 2004. The home features a finished basement, central air conditioning, three fireplaces, a swimming pool, a pool house and four-car garage. The subject property has a 16.94-acre site. The subject property is located in Gardner Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted an appraisal of the subject property. The appraiser developed the sales comparison approach to value in arriving at an opinion of value of \$900,000 as of July 21, 2017. Based on this evidence, the appellant requested a reduction in the subject parcels' assessments to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's total assessment for all three parcels of \$483,411 was disclosed. The subject's assessment reflects an estimated market value of \$1,450,378 when applying Sangamon County's 2017 three-year average median level of assessment of 33.33%. After reviewing the appellant's evidence, the board of review offered to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor or a total assessment of \$467,244.

The appellant was notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline ostensibly rejecting the proposed assessment due to certain caveats.<sup>1</sup>

### **Conclusion of Law**

The appellant submitted an appraisal estimating the subject property had a market value of \$900,000 as of July 21, 2017, which was not refuted by the board of review. The subject's assessment reflects an estimated market value of \$1,450,378, considerably more than the appraisal submitted by the appellant. Therefore, the Board finds a reduction in the subject's assessment is supported. However, the record indicates 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 based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. 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

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<sup>1</sup> The appellant was willing to accept the proposed assessment with the caveat that over payment of taxes for the past 15 years be remedied with a reassessment. Thus, the Board construed the appellant's response as a rejection of the proposed stipulation. The Property Tax Appeal Board finds it has no jurisdiction or authority to Order the reassessment or refund for the possible overpayment of property taxes for the prior 15 years.

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). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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: August 20, 2019



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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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COUNTY

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