



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

APPELLANT: Kathy Clark
DOCKET NO.: 18-04118.001-R-1
PARCEL NO.: 21-10.0-155-009

The parties of record before the Property Tax Appeal Board are Kathy 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 **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: \$18,101
IMPR.: \$90,899
TOTAL: \$109,000

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 2018 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 stone veneer exterior construction with 2,221 square feet of living area. The dwelling was constructed in 2017. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a three-car garage with 872 square feet of building area. The property has a 9,750 square foot site and is located in Springfield, Capital Township, Sangamon County.

The parties appeared before the Property Tax Appeal Board on December 7, 2021 via video conferencing technology using the Webex virtual platform pursuant to prior written notice dated October 5, 2021. Upon inquiry at the commencement of the virtual hearing, neither party posed any objection to use of this virtual hearing format. Appearing virtually on behalf of the appellant was the appellant, Kathy Clark, and appearing virtually on behalf of the Sangamon County Board of Review was Sangamon County Supervisor of Assessments, Byron Deaner, and Clerk to the Board of Review.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a brief disclosing an error in the total amount of living area and garage area, photographs of the subject and comparables, descriptive sheets on the subject and comparables and a grid analysis on four equity comparables located in the same neighborhood code as the subject. The comparables have sites ranging from 9,450 to 11,475 square feet of land area. The appellant reported that the comparables are one-story dwellings of brick veneer or stone veneer exterior construction that range in size from 1,981 to 2,211 square feet of living area. The comparables were built in either 2016 or 2017. Each comparable has a basement with one comparable having finished area, central air conditioning, one fireplace and a two-car or three-car garage. The comparables have improvement assessments ranging from \$87,514 to \$94,628 or from \$39.58 to \$47.77 per square foot of living area.¹

During the hearing it was disclosed by Ms. Clark and Mr. Deaner that a representative from the assessor's office had been out to re-measure the house and garage and found an error in the total living area of the home and the building area of the garage which has since been corrected.

Based on the evidence presented, the appellant requested that the total assessment be reduced to \$109,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,392.² The subject property has an improvement assessment of \$96,291 or \$43.35 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted data on ten comparable sales with no descriptive information. The sales information will be given no weight or further discussed as this evidence does not address the appellant's inequity argument.

In written rebuttal, the appellant submitted an updated grid analysis of the same comparables included in the original appeal based on the equalization factor applied by the board of review after the appellant's original submission.

Conclusion of Law

The taxpayer contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

¹ These figures were obtained from the appellant's rebuttal evidence in which an updated grid analysis containing Capital Township's equalization factor was applied after the original submission.

² This figure is after the 2018 equalization factor of 1.0131 which was included in the appellant's rebuttal evidence.

The Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4. These comparables are similar when compared to the subject in location, design, age, dwelling size and features. These comparables have improvement assessments that range from \$87,514 to \$92,292 or from \$39.58 to \$43.28 per square foot of living area. The subject's improvement assessment of \$96,291 or \$43.35 per square foot of living area falls above the range established by the best comparables in this record. The Board gave less weight to the appellant's comparable #3 as the dwelling is not as similar in size to the subject dwelling as the best comparables as well as having finished basement area. Based on this record the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction commensurate to the appellant's request of the total assessment 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: January 18, 2022



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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