



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

APPELLANT: David D. & Lesa A. Hemming
DOCKET NO.: 18-04601.001-R-1
PARCEL NO.: 21-02.0-234-009

The parties of record before the Property Tax Appeal Board are David D. & Lesa A. Hemming, 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: \$17,738
IMPR.: \$72,715
TOTAL: \$90,453

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 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 is improved with a one-story dwelling of vinyl siding and brick veneer exterior construction containing 2,100 square feet of living area. The dwelling was built in 2000 and is approximately 18 years old. Features of the home include a full basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage. The property has a 12,600 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables improved with one-story dwellings with vinyl siding and brick exteriors. The appellants reported each comparable dwelling is 18 years old with 2,100 square living area, a full basement that is partially finished, central air conditioning, one fireplace and an attached three-car garage. The comparables are located within the same block and along the same street as the subject property. The comparables have total assessments ranging from \$75,797 to \$85,013 with

a land assessment of \$17,738. According to the appellants, the comparables have improvement assessments ranging from \$58,059 to \$67,275 or from \$27.65 to \$32.04 per square foot of living area. To document the appeal the appellants provided copies of photographs of the subject property and each comparable as well as assessment printouts from Sangamon County for the subject and each comparable. The appellants also submitted a copy of the 2018 Assessment Notice from the Sangamon County Supervisor of Assessments disclosing the subject's assessment increased from \$90,453 to \$91,638 by the application of a board of review township equalization factor of 1.0131. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$80,193 with an improvement assessment of \$62,455.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$90,453. The subject property has an improvement assessment of \$73,900 and a land assessment of \$17,738. The board of review asserted the owners did not file a board of review complaint with the Sangamon County Board of Review for 2018. The board of review further asserted the physical characteristics of the subject property and the comparables provided by the appellants was incorrect. However, the board of review provided no evidence as to the correct physical characteristics of the subject and the comparables. The board of review submitted no assessment comparables to refute the appellants' argument or to demonstrate the subject property was being equitably assessed.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be comparables submitted by the appellants. The grid analysis provided by the appellants indicated the comparables had similar features as the subject property and the photographs depict homes similar to the subject dwelling. The board of review stated the physical characteristics of the subject property and the comparables provided by the appellants was incorrect but provided no documentation to support this statement or to demonstrate the degree of error, therefore, the Property Tax Appeal Board gives this statement diminished weight. The comparables have total assessments ranging from \$75,797 to \$85,013, while the subject property has a total assessment of \$91,638, which is above the ranged established by the comparables. The comparables have improvement assessments ranging from \$58,059 to \$67,275 while the subject property has an improvement assessment of \$73,900, which is above the ranged established by the comparables. The Board finds the appellants' evidence supports the conclusion the subject property is being inequitably assessed.

However, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor issued by the board of review. 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.

These provisions mean that where 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 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 (4th 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 but is limited to the pre-equalized assessment.

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:

February 16, 2021



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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