



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

APPELLANT: Vickie Simpson
DOCKET NO.: 18-05748.001-R-1
PARCEL NO.: 16-34.0-201-001

The parties of record before the Property Tax Appeal Board are Vickie Simpson, 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:

F/Land:	\$985
Homesite:	\$6,344
Residence:	\$77,131
Outbuildings:	\$0
TOTAL:	\$84,460

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2017 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 25.45-acre parcel improved with a one-story dwelling of frame construction with approximately 2,900 square feet of living area. The dwelling was built in 2007. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached three-car garage. The subject parcel has 21.91 acres of farmland and 3.54 acres of non-farmland. The property is located in Mechanicsburg Township, Sangamon County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence and the appeal petition presents the same property and mailing address for the appellant. This property was the subject

matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 17-05114.001-F-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$82,405, consisting of \$887 farmland assessment, \$6,195 homesite land assessment, and \$75,323 residence assessment, based on the evidence submitted by the parties. The Property Tax Appeal Board takes judicial notice that tax years 2017 and 2018 are within the same general assessment period in Sangamon County. (86 Ill.Admin.Code §1910.90(i)). The appellant is solely contesting the subject's homesite land assessment and further submitted limited assessment information on four comparables located within 3 miles of the subject.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$92,122. The assessment consists of a \$985 farmland assessment, \$14,006 homesite assessment and \$77,131 residence assessment. The board of review further reported that for tax year 2018 an equalization factor of 1.0240 was applied to non-farm parcels within Mechanicsburg Township.

In support of its contention of the correct assessment the board of review noted that the subject property "sold August 31, 2020 [for] \$480,000." The board of review did not dispute that the subject property is an owner-occupied parcel nor that tax years 2017 and 2018 are within the same general assessment cycle.

In written rebuttal, the appellant contended the submission concerning the 2020 sale of the property was non-responsive to the appellant's 2018 rollover tax appeal. The appellant reiterated that in 2018, the appellant owned, lived in and paid taxes for the subject property.

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2017 tax year should be carried forward to the 2018 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant requested a reduction in the subject's homesite land assessment in the appeal petition; no change was requested in the residential assessment and the farmland assessment was not revealed in the appellant's appeal.

The Sangamon County Board of Review purports to address the appellant's contention of law with purported market value evidence of the subject property. The board of review indicated the subject property sold 32 months after the valuation date at issue in this proceeding of January 1, 2018 on August 31, 2020 for a price of \$480,000. Furthermore, and more importantly, the board of review did not dispute the appellant's legal contention that for tax year 2018 the subject property was an owner-occupied dwelling entitled to application of Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) nor that tax years 2017 and 2018 are within the same general assessment cycle. Finally, the Property Tax Appeal Board finds a sale of the subject

property that occurred 32 months after the valuation date at issue is irrelevant to the 2018 tax year assessment.

On this record, the Property Tax Appeal Board finds that the assessment of the homesite and residence as established by the Board for the 2017 tax year should be carried forward to the 2018 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2017 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2017 and 2018 are within the same general assessment period. While the record contains evidence that the subject property sold in August 2020, the Board finds this sale date is not relevant to the subject's January 1, 2018 assessment and/or to the application of Section 16-185 of the Code for the 2018 tax year. Furthermore, the record contains no evidence that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0240 was applied in 2018. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any, to the homesite and residence assessments.

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

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: November 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

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