



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

APPELLANT: Lawrence Patterson
DOCKET NO.: 19-09245.001-R-1
PARCEL NO.: 14-14.0-429-002

The parties of record before the Property Tax Appeal Board are Lawrence Patterson, 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: \$12,306
IMPR.: \$73,290
TOTAL: \$85,596

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from an equalization 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 2019 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 two-story single-family dwelling of brick and frame exterior construction with 2,684 square feet of living area. The dwelling was approximately 26 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a 12,758 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant in this appeal submitted documentation to demonstrate that the subject property's land and improvement were being inequitably assessed. The appellant also provided a brief explaining that properties on the same street with similar lot sizes and comparable living areas to

the subject have lower assessments than the subject. The appellant made a further argument about the relative taxes of the subject and these comparable properties.¹

In support of the inequity argument, the appellant in the Section V grid analysis provided data on four comparable properties located on the same street as the subject property. The parcels range in size from 13,605 to 19,873 square feet of land area and were improved with either a one-story or a two-story dwelling of brick or brick and frame exterior construction. The homes were either 26 or 27 years old and range in size from 2,120 to 2,343 square feet of living area. Each dwelling has a basement, two of which have finished areas. Each home has central air conditioning, a fireplace and either a two-car or a three-car garage. The comparables have land assessments ranging from \$12,799 to \$14,100 or from \$0.71 to \$0.94 per square foot of land area and have improvement assessments ranging from \$57,454 to \$70,119 or from \$26.21 to \$29.92 per square foot of living area.

The appellant also submitted a copy of the final decision issued by the Sangamon County Board of Review establishing a total equalized assessment for the subject of \$86,015. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0049 for a new total assessment increase from \$85,596 to \$86,015. Based on the forgoing evidence and argument, the appellant requested the subject's total assessment be reduced to \$82,002 for a new land assessment of \$12,305 or \$0.96 per square foot of land area and a new improvement assessment of \$69,697 or \$25.97 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" depicting a total equalized assessment of \$86,015 or a land assessment of \$12,366 or \$0.97 per square foot of land area and an improvement assessment of \$73,649 or \$27.44 per square foot of living area. As part of the "Board of Review Notes on Appeal" the board of review reported "appellant did not file a complaint with the Sangamon County Board of Review for year 2019." Based on the foregoing assertion, the board of review requested confirmation of the subject's equalized assessment.

Conclusion of Law

The appellant argued assessment inequity in the subject's land and improvement assessments. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data the Board finds a reduction to the subject's pre-equalized assessment is warranted.

¹ The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill.Admin.Code §1910.10(f)).

The Board finds the only evidence pertaining to the uniformity of the subject's land and improvement assessments was submitted by the appellant. The appellant provided data on four comparables located on the same street as the subject property. The comparables have varying degrees of similarity to the subject in size with the primary differences being in story height and or size of the finished basement areas. The appellant's evidence disclosed the subject had a land assessment of \$12,366 or \$0.97 per square foot of land area and an improvement assessment of \$73,649 or \$27.44 per square foot of living area, which is above the range established by the four comparables both in terms of land and improvement assessments.

The board of review did not submit any substantive evidence in support of its land and improvement assessments of the subject property or to refute the evidence presented by the appellant. The Board has examined the information submitted by the appellant and finds, based on this evidence that was not refuted, a reduction in the assessed valuation of the subject property's land and improvement assessments are justified. However, the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice 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. 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.



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:

May 18, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Lawrence Patterson
2508 Mandan Ct.
Springfield, IL 62702

COUNTY

Sangamon County Board of Review
Sangamon County Complex
200 South 9th Street, Room 210
Springfield, IL 62701