



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

APPELLANT: Gregory Szabo
DOCKET NO.: 19-09469.001-R-1
PARCEL NO.: 06-36.0-101-003

The parties of record before the Property Tax Appeal Board are Gregory Szabo, 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: \$10,988
IMPR.: \$57,257
TOTAL: \$68,245

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2018 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 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 dwelling of brick and vinyl exterior construction with 1,951 square feet of living area. The dwelling was constructed in 1977 and is approximately 42 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a two-car garage. The property has a 14,000 square foot site and is located in Sherman, Fancy Creek Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal.¹ In support of this argument the appellant submitted information on four comparable sales located within .5 of a mile from the subject property. The appellant reported that two comparables have sites with either 12,060 or

¹ The appellant marked the bases of the appeal as “recent sale” and “comparable sales” but did not provide data in Section IV- Recent Sale Data of the Residential Appeal petition concerning a recent sale of the subject property; in fact, the appellant reported the subject was purchased in 1998 for \$132,000, which would not be a recent sale as of the assessment date at issues of January 1, 2019.

18,432 square feet of land area. The four comparables are improved with bi-level, tri-level or two-story dwellings of vinyl, vinyl and brick, or brick and wood exterior construction ranging in size from 2,015 to 2,848 square feet of living area. The appellant reported that two dwellings were 36 or 46 years old. Three comparables have basements with finished area. Each comparable has central air conditioning and a two-car garage. Three comparables each have one fireplace. Comparable #2 has an inground swimming pool. The properties sold from January to July 2019 for prices ranging from \$184,900 to \$200,000 or from \$64.92 to \$99.26 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$68,245, which would reflect a market value of \$204,755 or \$104.95 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also disclosed in the appeal petition that the subject property had a total assessment of \$69,459. The subject's assessment reflects a market value of \$208,523 or \$106.88 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Sangamon County of 33.31% as determined by the Illinois Department of Revenue.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued on August 5, 2021.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds a reduction in the subject's assessment is warranted based upon the evidence in the record.

The Board finds the only evidence of market value to be the comparable sales provided by the appellant. The Board has given less weight to the appellant's comparables #1, #3 and #4 due to differences from the subject in design and/or dwelling size. Furthermore, the appellant did not provide the age of two of the comparable dwellings and/or the site sizes of two of the comparables in order to allow the Board to make a meaningful comparative analysis of the comparables to the subject property. The Board finds on this limited record the best evidence of market value is the appellant's comparable sale #2. However, the Board finds this comparable dwelling is inferior to the subject in that it has no finished basement, like the subject, suggesting an upward adjustment for this feature would be required to make the comparable more equivalent to the subject. The comparable sold in March 2019 for a price of \$200,000 to \$99.26 per square foot of living area, land included. The subject's assessment reflects a market value of \$208,523 or \$106.88 per square foot of living area, land included, which falls above the best comparable sale in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is

found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is warranted.

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:

August 23, 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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