



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

APPELLANT: Eappen & Ponnamma Thomas
DOCKET NO.: 19-09588.001-R-1
PARCEL NO.: 29-03.0-202-011

The parties of record before the Property Tax Appeal Board are Eappen & Ponnamma Thomas, 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: \$63,565
IMPR.: \$142,550
TOTAL: \$206,115

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 1-story dwelling of frame with brick and vinyl exterior construction containing 5,749 square feet of living area. The dwelling was constructed in approximately 2012 or 2013. Features of the home include a partially finished full basement, central air conditioning, two fireplaces and two 2-car garages, one attached and one detached. The property has a 1.13-acre or approximately 48,145 square foot site and is located in Springfield, Capitol Township, Sangamon County.

The appellants' appeal is based on both overvaluation and assessment inequity. In support of these arguments the appellants submitted a grid analysis containing three comparable properties that are located in Springfield. The comparables have sites ranging in size from 56,628 to 87,833 square feet of land area that are improved with 1-story, 1.5-story or 2-story dwellings containing from 4,640 to 5,942 square feet of living area. The homes are 19 or 21 years old. The comparables have basements, each having finished area, central air conditioning, two or

three fireplaces and from a 2-car to a 4-car garage. The comparables sold from April 2001 to June 2016 for prices ranging from \$322,000 to \$600,000 or from \$65.39 to \$100.98 per square foot of living area, including land. The comparables have land assessments ranging from \$56,213 to \$74,770 or from \$.85 to 1.05 per square foot of land area and improvement assessments ranging from \$91,885 to \$143,338 or from \$18.66 to \$24.12 per square foot of living area. The appellants' submission disclosed the subject property was purchased in September 2014 for a price of \$595,000.

The appellants also contend the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2018 tax year should be carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellants disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 18-05884.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$206,115 based on the evidence submitted by the parties.

The appellants disclosed the subject has a total assessment of \$208,815. The subject's assessment reflects a market value of \$626,884 or \$109.04 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 subject has a land assessment of \$64,398 or \$1.34 per square foot of land area and an improvement assessment of \$144,417 or \$25.12 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$206,115, which reflects a market value of \$618,778 or \$107.63 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 appellants' request would lower the subject's land assessment to \$63,565 or \$1.32 per square foot of land area and the improvement assessment to \$142,550 or \$24.80 per square foot of living area.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument 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)).

Conclusion of Law

As an initial matter regarding the appellants' request to have the 2018 decision from the Property Tax Appeal Board carried forward to the 2019 tax year pursuant to section 16-185 of the Property Tax Code, the Board finds the subject is not entitled to a reduction due to the 2019 tax year being the first year of the general assessment period for Sangamon County, which occurs from 2019 thru 2022.

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

The appellants submitted three comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #3 which sold in 2001 and is dated and less indicative of fair market value as of the January 1, 2019 assessment date at issue. The Board finds the only evidence of market value to be the appellants' comparables #1 and #2, which have varying degrees of similarity to the subject, and sold in January 2015 and June 2016 for prices of \$425,000 and \$600,000 or \$91.59 and \$100.98 per square foot of living area, including land. The record also indicates the subject parcel was purchased for a price of \$595,000 in 2014. The subject's assessment reflects a market value of \$626,884 or \$109.04 per square foot of living area, including land, which is above the market values of the only comparable sales in this record and the subject's 2014 sale.

The taxpayers also contend assessment inequity as an alternative 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 appellants submitted three equity comparable properties for the Board's consideration. The Board finds the appellants' comparables have varying degrees of similarity to the subject. The comparables have land assessments ranging from \$.85 to \$1.05 per square foot of land area and improvement assessments ranging from \$18.66 to \$24.12 per square foot of living area. The subject's land assessment of \$1.34 per square foot of land area and improvement assessment of \$25.12 per square foot of living area falls above the range established by the only equity comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants demonstrated with clear and convincing evidence that the subject is inequitably assessed. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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

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: July 19, 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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