



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

APPELLANT: Virginia & Howard Shannon
DOCKET NO.: 20-06938.001-R-1
PARCEL NO.: 14-35.0-277-001

The parties of record before the Property Tax Appeal Board are Virginia & Howard Shannon, 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: \$3,034
IMPR.: \$7,333
TOTAL: \$10,367

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 2020 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 1.5-story dwelling of brick exterior construction with 960 square feet of ground floor living area. The dwelling was constructed in 1948. Features of the home include a full unfinished basement, central air conditioning, and a one-car detached garage with 299 square feet of building area. The property has an approximately 5,770 square foot site and is located in Springfield, Springfield Township, Sangamon County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased from Delores Cook on August 29, 2019 for a price of \$22,000. The appellants reported the parties to the transaction were not related and the subject property was sold by a realtor, but the property was not advertised for sale. To document the subject's sale the appellants submitted copies of the PTAX-203 Real Estate Transfer Declaration, the Settlement Statement, and the real estate contract to purchase. In addition, the appellants submitted interior photographs of the subject property depicting the

property was in a state of disrepair. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$22,703. The subject's assessment reflects a market value of \$68,527 or \$71.38 per square foot of ground floor living area, land included, when using the 2020 three year average median level of assessment for Sangamon County of 33.13% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a copy of the subject's property record card and a copy of the 2020 assessment notice. The board of review noted the assessment for the 2019 tax year was lowered to reflect the 2019 sale price for one year only. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 Board finds the subject property was purchased in August 2019 for a price of \$22,000. Although the evidence in the record indicates the subject was not listed for sale which is one of the key fundamental elements of an arm's length transaction, the Board finds the sale of the subject in 2019 is the only market value evidence in the record. In addition, the appellants submitted interior photographs that depicted the subject had substantial amount of deferred maintenance. Lastly, the board of review did not present any market value evidence to support the subject's current assessment. Therefore, after considering the condition of the subject property and the recent sale of the subject, the Board finds a reduction in the subject's assessment is justified commensurate with the appellant's request.

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: January 17, 2023



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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