



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

APPELLANT: Susan White
DOCKET NO.: 20-07747.001-R-1
PARCEL NO.: 22-05.0-179-002

The parties of record before the Property Tax Appeal Board are Susan White, 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: \$19,862
IMPR.: \$164,263
TOTAL: \$184,125

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 is improved with a two-story dwelling of vinyl siding and brick exterior construction containing approximately 4,520 square feet of living area. The dwelling was built in 1935 and is approximately 85 years old. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces and an attached two-car garage with 440 square feet of building area. The property has a 15,400 square foot site and is located in Leland Grove, Woodside Township, Sangamon County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of this argument the appellant submitted information on four comparables improved with two-story dwellings of brick or siding exterior construction that range in size from 4,125 to 6,008 square feet of living area. The dwellings range in age from 24 to 47 years old. Each comparable has central air conditioning, and one or two fireplaces. Three comparables have a two-car garage and comparable #2 has a swimming

pool. Three comparables are reported to have sites ranging in size from 14,900 to 28,380 square feet of land area. These properties are located from .2 to .6 of one mile from the subject property. The comparables sold from January 2020 to November 2020 for prices ranging from \$285,000 to \$550,000 or from \$64.58 to \$100.53 per square foot of living area, including land. The comparables have improvement assessments ranging from \$85,362 to \$174,385 or from \$19.34 to \$30.97 per square foot of living area.

The appellant filed a copy of the 2020 Assessment Notice disclosing the assessment of the subject property was increased from \$184,125 to \$187,403 by the application of a board of review township equalization factor of 1.0178. The appellant also submitted a copy of a decision issued by the Property Tax Appeal Board on August 18, 2020, for the 2017 tax year in Docket No. 17-06036.001-R-1 reducing the subject's assessment to \$187,846.

The appellant requested the subject's improvement assessment be reduced to \$155,239 and the subject's total assessment be reduced to \$175,101.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$187,403. The subject's assessment reflects a market value of \$565,670 or \$125.15 per square foot of 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. The subject has an improvement assessment of \$167,187 or \$36.99 per square foot of living area.

The board of review submitted a copy of the subject's property record card. The board of review indicated that the appellant did not file a complaint before the board of review and the appellant did not appear before the board of review upon proper notice. The board of review stated on the "Notes on Appeal" that the appellant needs to contact the township assessor. No additional evidence was submitted by the board of review.

Conclusion of Law

The appellant contends in part 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).

Alternatively, the appellant contends assessment inequity as the 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 appellant met these burdens of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of overvaluation and assessment inequity was presented by the appellant. The appellant's comparables had sales prices ranging from \$285,000 to \$550,000 or from \$64.58 to \$100.53 per square foot of living area and improvement assessments ranging from \$19.34 to \$30.97 per square foot of living area. The subject's assessment reflects a market value of \$565,670 or \$125.15 per square foot of living area, including land, and an improvement assessment of \$36.99 per square foot of living area, which are above the range established by the only comparables in this record.

Based on this record the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. 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

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 22, 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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