



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

APPELLANT: Eappen & Ponnamma Thomas
DOCKET NO.: 20-09252.001-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: \$63,787
IMPR.: \$143,049
TOTAL: \$206,836

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a final administrative 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 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-story dwelling of frame with vinyl siding and masonry exterior construction containing 3,466 square feet of living area.¹ The dwelling was constructed in 2012. Features of the home include a full basement with finished area, central air conditioning, two fireplaces, a 728 square foot garage, a 660 square foot garage, and covered and uncovered boat docks. The property has a 48,145 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend the assessment of the subject property as established by the decision of the Board for the 2019 tax year should be carried forward to the 2020 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 Board the prior year under Docket Number 19-09588.001-R-1. In that appeal, the

¹ All descriptive details regarding the subject property are found in the board of review's evidence.

Board issued a decision lowering the assessment of the subject property to \$206,115 based on the evidence submitted by the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$215,479, which would reflect a market value of \$650,404 or \$187.65 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 board of review further disclosed that an equalization factor of 1.0035 was applied in 2020 to non-farm properties in Capital Township.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, three of which are located within the same assessment neighborhood code as the subject. The parcels range in size from 40,024 to 50,965 square feet of land area and are improved with 1-story homes of masonry, vinyl siding, or vinyl siding and masonry exterior construction ranging in size from 2,776 to 3,073 square feet of living area. The dwellings were built from 1960 to 2000. Each home has a basement with finished area, central air conditioning, one or three fireplaces, and one or two garages ranging in size from 625 to 1,230 square feet of building area. Comparables #1, #2, and #4 each have one or more boat docks. Comparables #2 and #3 each have an inground swimming pool and comparable #4 has a boat house. The comparables sold from August 2020 to August 2022 for prices ranging from \$625,000 to \$810,000 or from \$206.68 to \$263.59 per square foot of living area, including land. Based on this evidence the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellants raised a contention of law asserting that the assessment of the subject property as established by the Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

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 Board finds that the subject property was the subject matter of an appeal before the Board for the 2019 tax year under Docket No. 19-09588.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$206,115. The

record further disclosed the subject property is an owner-occupied dwelling. The Board also finds that the 2019 to 2020 tax years are within the same general assessment period and an equalization factor of 1.0035 was applied in Capital Township in 2020. Furthermore, the decision of the Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. Applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$206,836, which is less than the 2020 assessment of the subject property of \$215,479.

Additionally, notwithstanding the dictates of Section 16-185 of the Property Tax Code, the record contains four comparable sales submitted by the board of review for the Board's consideration. The Board gives less weight to comparable #4, which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record, and to comparable #3, which is a 20% smaller home than the subject dwelling.

The Board finds the best evidence of market value in this record to be comparables #1 and #2, which have varying degrees of similarity to the subject. These two comparables sold in August 2020 and August 2021 for prices of \$650,000 and \$625,000 or for \$220.86 and \$206.68 per square foot of living area, including land, respectively. The subject's assessment after reduction reflects a market value of \$624,316 or \$180.13 per square foot of living area, land included, which is just below the best comparables in terms of total market value and is below the best comparables on a price per square foot basis, which is logical given the subject is larger dwelling than the best comparables. The Board finds on this record, and after considering appropriate adjustments for differences from the subject, that the comparables demonstrate the subject property, once reduced as an owner-occupied property, is correctly valued for assessment purposes.

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:

April 18, 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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