



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

APPELLANT: Glen Freimuth & Ethel Chiang
DOCKET NO.: 21-06514.001-R-1
PARCEL NO.: 24-16.0-376-005

The parties of record before the Property Tax Appeal Board are Glen Freimuth & Ethel Chiang, 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: \$12,899
IMPR.: \$74,878
TOTAL: \$87,777

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 2021 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 2-story dwelling of wood exterior construction with 2,470 square feet of living area. The dwelling was constructed in 1980 and is approximately 41 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, an attached two-car garage, and two pole barns totaling 976 square feet of building area. The property has a site containing 4.8 acres and is located in Rochester, Cooper Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales located from .5 of a mile to 9 miles from the subject. The comparables have sites ranging in size from 1 to 4.5 acres of land area and are improved with dwellings ranging in size from 2,557 to 2,986 square feet of living area. The dwellings are 28 to 67 years old. Three comparables are reported to have basements with finished area. Each comparable has central air conditioning and a 2-car to 3-car garage.

Comparable #1 has two pole barns totaling 2,376 square feet of building area, comparable #2 has an outbuilding, comparable #3 has an additional 3-car garage and comparable #4 has a 216 square foot shed. The comparables sold December 2018 to February 2022 for prices ranging from \$220,000 to \$255,000 or from \$76.92 to \$98.73 per square foot of living area, land included. The appellants' submission disclosed the subject property was an owner-occupied residence and included a favorable decision from the Property Tax Appeal Board for the subject property for the prior tax year under Docket Number 20-07041.001-R-1. The Property Tax Appeal Board reduced the subject's assessment to \$84,998. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor (1.0327) issued by the board of review which increased the subject's assessment from \$86,477 to \$89,305. The Notice states that the equalized assessment reflects a market value of approximately \$267,915 or \$108.47 per square foot of living area, including land.

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 letter dated August 4, 2022 from the Property Tax Appeal Board.

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 a reduction in the subject's assessment pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides 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." [Emphasis added.]

Moreover, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in 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 equalizing

factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board **shall not** grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor." [Emphasis added.]

In the 2020 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on an agreement between the parties. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the assessment year in question is in a different general assessment period. The township multiplier for 2021 was 1.0327.

The records of the Property Tax Appeal Board reveal that the prior year's decision in Docket No. 20-07041.001-R-1 resulted in a total assessment reduction to \$84,998. Carrying forward the prior year's decision to the 2021 tax year subject only to the township's 2021 equalization factor of 1.0327, the new assessment of the subject would be approximately \$87,777. This finding is pursuant to and in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Moreover, this determination is also in accordance with section 16-180 (35 ILCS 200/16-180) 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).

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of any factor applied for equalization.

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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