



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

APPELLANT: Jason Kahn
DOCKET NO.: 21-06946.001-R-1
PARCEL NO.: 23-07.0-327-010

The parties of record before the Property Tax Appeal Board are Jason Kahn, 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 **No Change** 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: \$10,441
IMPR.: \$51,117
TOTAL: \$61,558

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 2021 tax year after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a two-story dwelling of vinyl and brick exterior construction with 2,292 square feet of living area.¹ The dwelling was constructed in 1972 and is approximately 49 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 552 square foot 2-car garage. The property has a 13,872 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence documenting the recent sale of the subject property together with an appraisal of the subject which was prepared in support of the purchase transaction.

¹ The Board finds the best description of the subject's dwelling size was found in the appraisal which contained a detailed sketch of the subject dwelling including measurements.

To document the sale the appellant completed Section IV – Recent Sale Data disclosing the subject was purchased on August 12, 2021 for a price of \$145,500 from the Secretary of Housing and Urban Development (HUD). The appellant disclosed the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor, that the property was advertised on the HUD website and reflected a foreclosure sale. Prior to occupying the property, \$4,500 was reportedly spent on flooring, paint and wallpaper.

In further support of the appellant's overvaluation argument, the appellant submitted an appraisal report estimating the subject property had a market value of \$146,000 as of July 28, 2021. The appraisal was prepared by Sean McKinney, a Certified Residential Real Estate Appraiser. The intended use of the appraisal was for a mortgage financing decision associated with the purchase of the subject property. The appraiser developed the sales comparison approach to value selecting four comparable sales. The comparables sold from August 2020 to May 2021 for prices ranging from \$90,999 to \$163,900 or from \$63.19 to \$83.11 per square foot of living area, land included. After adjustments, the appraiser arrived at adjusted sale prices for the comparables ranging from \$123,459 to \$165,700 and an opinion of market value for the subject of \$146,000. Based on this evidence, the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject, after equalization, of \$61,558. The subject's assessment reflects a market value of \$184,859 or \$80.65 per square foot of living area, land included, when using the 2021 three-year average median level of assessment for Sangamon County of 33.30% as determined by the Illinois Department of Revenue and given the subject's dwelling size of 2,292 square foot of living area.

The board of review submitted comments indicating the appellant did not file a 2021 complaint locally and disclosed an equalization factor for Capital Township of 0.9985 for the 2021 tax year. The board of review also stated the subject's total assessment for the 2022 tax year was reduced to \$49,608. The board of review also submitted copies of two special warranty deeds, one dated March 15, 2019 and one dated August 12, 2021 along with the PTAX-203 Real Estate Transfer Declaration for the subject's August 12, 2021 sale. The March 2019 special warranty deed reflects a bank sale of the subject to HUD for a price of \$10.00.

In support of its contention of the correct assessment the board of review submitted information on three comparables located within 0.80 of a mile from the subject property. The comparables sold from July 2019 to November 2020 for prices ranging from \$160,000 to \$175,000 or from \$63.19 to \$84.30 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment, after equalization, be confirmed.

Conclusion of Law

The record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor of 0.9985 issued by the board of review reducing the assessment of the subject. 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

by rule and statute. 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). [Emphasis added.]

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**. (35 ILCS 200/16-180). [Emphasis added.]

These provisions mean that when 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). Neither the Board's rule nor the Property Tax Code provide that the Property Tax Appeal Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the township equalization factor applied by the board of review reduced the assessment rather than causing the assessment to increase. On the basis of these facts, the Board finds it has no authority to further reduce the assessment of the subject property. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate.

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:

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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