



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

APPELLANT: Sarah Russe & Leo Irakliotis
DOCKET NO.: 21-07220.001-R-1 through 21-07220.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Sarah Russe & Leo Irakliotis, 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 **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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
21-07220.001-R-1	22-04.0-126-016	2,252	0	\$2,252
21-07220.002-R-1	22-04.0-126-017	3,376	54,580	\$57,956

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from two notices of equalization issued by the Sangamon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessments 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 two-story dwelling of frame construction with 1,872 square feet of living area. The dwelling was constructed in 1904. Features of the home include a partial unfinished basement, central air conditioning, and a two-car garage. The property has a 7,478 square foot site and is located in Springfield, Capital 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 on September 13, 2019 for a price of \$173,500. The appellants completed Section IV – Recent Sale Data of the appeal petition disclosing that the parties to the transaction were not related, the subject property was sold by a realtor, it was advertised for sale through the Multiple Listing Service (MLS) and a local newspaper, and it was on the market for over 30 days. To document the subject's sale the appellants submitted a copy of a contract to purchase and a copy of a settlement statement, both of which describe a purchase price of \$173,500.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of the notices of an equalization factor of 0.9985 for Capital Township which decreased the subject's total assessment from \$60,298 to \$60,208.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted two sets of its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,208. The subject's assessment reflects a market value of \$180,642 or \$96.50 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted an assessment calculation report for each of the subject's two parcels, together with information on four comparable sales located within the same assessment neighborhood code as the subject. The parcels range in size from 6,000 to 7,500 square feet of land area and are improved with 2-story homes of masonry or vinyl siding exterior construction ranging in size from 1,495 to 2,638 square feet of living area. The dwellings were built from approximately 1905 to 1915. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 280 to 576 square feet of building area. Three homes each have a fireplace. The comparables sold from August 2020 to November 2021 for prices ranging from \$154,900 to \$203,000 or from \$76.95 to \$108.49 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants submitted a letter contending that the board of review's comparables' assessments reflect market values below their sale prices whereas the subject's assessment reflects a market value above its 2019 sale price.

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 record contains evidence of a recent sale of the subject property and four comparable sales. Although the Board finds the purchase price is below the market value reflected by the assessment, the Board also finds that the appellants did not file a complaint with the board of review, but appealed the subject's assessment directly to the Board based on assessment notices issued by the board of review reducing the assessment of the subject from \$60,298 to \$60,208 by the application of a township equalization factor of 0.9985, which conferred jurisdiction on this Board.

Because the appeal was filed from the notification of an equalization factor, the amount of relief that the Board may grant is limited by rule and statute. Section 1910.60(a) of the rules of the Board provides 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 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 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 where a taxpayer files an appeal directly to the 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 Board may further reduce an assessment where a "negative" equalization factor has been applied by the board of review lowering the pre-equalized assessment.

Thus, based on a review of the evidence contained in the record, the Board finds the township equalization factor applied by the board of review reduced the subject's 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 below the 2021 equalized assessment as established by the board of review. 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

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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