



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

APPELLANT: Debra & Edwin Boggess
DOCKET NO.: 21-07767.001-R-1
PARCEL NO.: 22-07.0-426-025

The parties of record before the Property Tax Appeal Board are Debra & Edwin Boggess, the appellant(s); 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: \$6,878
IMPR.: \$39,686
TOTAL: \$46,564

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 one-story, single-family dwelling of brick and frame exterior construction that contains 1,500 square feet of living area. The dwelling was constructed in 1959. Features of the property include: a full basement that is partially finished, central air conditioning and an attached two-car garage. The property has a 7,707 -square foot site. The property is located in Capital Township, Sangamon County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-09300.001-R-1. In addition, the subject property was the subject matter of an appeal for tax year 2020 before the Property Tax Appeal Board under Docket Number 20-09354.001-R-1. In the 2019 appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$46,634 based on the evidence submitted by the parties and the parties stipulated in the 2020 appeal to that same assessment figure of \$46,634, despite a 2020 equalization factor applied in the

township of 1.0035. The appellants submitted the 2019 decision in the course of pursuing the appeals for both the 2020 and for the 2021 tax year appeals asserting that the property qualified for a “rollover” under section 16-185 of the Property Tax Code with the application of the equalization factor in the 2021 appeal.

The Board takes notice that 2019, 2020 and 2021 are in the same general assessment period in Sangamon County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

Based on this evidence, the appellants request a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,676. The subject's assessment reflects a market value of \$143,171 or \$95.45 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. As part of the board of review's submission, it was reported that properties in Capital Township had an equalization factor of .9985 applied in 2021.

The board of review's submission included an offer to stipulate in this 2021 appeal to an assessment of \$46,634 and noted that this was a “rollover from 2019.” No further evidence was submitted.

In response to the board of review’s offer to stipulate, the appellants rejected this offer and asserted that the 2021 “negative” equalization factor should be applied to the 2019 reduction of \$46,634 to arrive at a “rollover” assessment of \$46,564.

Conclusion of Law

The subject property was the subject matter of an appeal before the Property Tax Appeal Board in a prior year under Docket Number 19-09300.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$46,634 based on the evidence submitted by the parties.

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.

The Board further finds that this prior year decision should be carried forward to the subsequent year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and the fact that 2019, 2020 and 2021 are within the same general assessment period in Sangamon County. The record contains no evidence indicating that the assessment year in question is in a different general

assessment period. 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 the equalization factor of 0.9985.

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 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Debra & Edwin Boggess
911 Golf Valley Dr.
Apopka, FL 32712

COUNTY

Sangamon County Board of Review
Sangamon County Complex
200 South 9th Street, Room 210
Springfield, IL 62701