



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

APPELLANT: Latanya Hayes
DOCKET NO.: 22-03553.001-R-1
PARCEL NO.: 22-02-0-180-019

The parties of record before the Property Tax Appeal Board are Latanya Hayes, 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: \$3,639
IMPR.: \$16,199
TOTAL: \$19,838

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 2022 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 ranch-style dwelling of vinyl siding exterior construction with 1,012 square feet of living area.¹ The dwelling is approximately 59 years old with an effective age of 20 to 22 years old. Features of the home include a basement with finished area, central air conditioning, a 1-car attached garage, and a 2-car detached garage. The property has a 10,908 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$55,000

¹ All descriptive details regarding the subject are found in the appellant's appraisal as the board of review did not submit the subject's property record card or any descriptive data for the subject, other than copies of pages from the appellant's appraisal.

as of October 15, 2019. The appraisal was prepared by Robert Briney, a certified residential appraiser, with the intended users of the report limited to the appellant and the tax assessor.

Under the sales comparison approach, the appraiser selected three comparables located from 0.13 of a mile to 1.23 miles from the subject. The parcels range in size from 5,270 to 6,800 square feet of land area and are improved with ranch-style or bungalow-style homes of wood or vinyl siding exterior construction ranging in size from 925 to 1,231 square feet of living area. The dwellings range in age from 50 to 99 years old. Each home has a basement, two of which have finished area, and central air conditioning. The comparables sold from February to May 2019 for prices ranging from \$35,000 to \$55,900 or from \$29.24 to \$52.54 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject, such as quality of construction, room count, dwelling size, basement size and finish, garage amenity, and other improvements, to arrive at adjusted prices ranging from \$41,500 to \$61,400. Based on the foregoing, the appraiser concluded a value of \$55,000 for the subject as of October 15, 2019.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$19,095, which would reflect a market value of \$57,291 when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$19,838. The subject's assessment reflects a market value of \$59,520 or \$ per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The board of review noted the appellant did not file a complaint with the board of review.

The board of review noted the appellant's appraisal is not dated as of the assessment date and asserted the appraised value was \$63,900² which is higher than the market value reflected by the subject's assessment. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the Board states in part:

² The Board finds the appellant's appraiser concluded a value \$55,000, but noted in the appraisal that the subject sold in 2004 for \$63,900.

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)).

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).

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 Bd., 302 Ill. App. 3d 745, 753 (4th Dist. 1999).

The Board finds the only evidence of market value is the appellant's appraisal. The Board gives less weight to the appellant's appraisal as it states a value as of October 15, 2019, more than 26 months prior to the assessment date and relies on sales occurring from February to May 2019, or from approximately 32 to 35 months before the assessment date. Based on this record, the Board finds a reduction in the assessment of the subject property is not supported.

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: October 17, 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

Latanya Hayes
1924 Gregory Court
Springfield, IL 62703

COUNTY

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