



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

APPELLANT: John Hickey
DOCKET NO.: 22-03809.001-R-1
PARCEL NO.: 22-06.0-133-010

The parties of record before the Property Tax Appeal Board are John Hickey, 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 **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: \$16,271
IMPR.: \$174,004
TOTAL: \$190,275

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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) challenging the assessment for the 2022 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 is improved with a 1.5-story dwelling of brick exterior construction containing 3,293 square feet of living area. The dwelling was built in 2009. Features of the home include a full basement, central air conditioning, one fireplace, three bathrooms, and a three-car garage. The property has a 12,602 square foot site in Springfield, Capital Township, Sangamon County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 21-06749.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$183,150 based on the evidence submitted by the parties.

The appellant also asserted that tax years 2021 and 2022 are within the same general assessment period. The appellant requested the subject's total assessment be reduced to \$183,150.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject property of \$193,684. The subject's assessment reflects a market value of \$581,634 or \$176.63 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Sangamon County of 33.30%. as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four comparable sales improved with 1-story, 1.5-story or 2-story dwellings of masonry or vinyl and brick veneer exterior construction that range in size from 2,832 to 3,844 square feet of living area. The homes range in age from 10 to 14 years old. Each comparable has a basement with three having finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 807 to 1,066 square feet of building area. These properties have sites ranging in size from 13,319 to 15,595 square feet of building area and are located from 89 feet to 1 mile from the subject property. These properties sold from March 2022 to May 2023 for prices ranging from \$560,000 to \$655,000 or from \$156.09 to \$197.74 per square foot of living area, including land. The board of review further indicated that the subject and comparable #1 are located along a golf course while comparables #2 through #4 are not located along a golf course. The evidence provided by the board of review further disclosed that a township equalization factor of 1.0389 was applied in 2022.

In rebuttal, the appellant asserted he timely filed a "rollover" appeal from the Property Tax Appeal Board's decision for the previous year in which a reduction was given and has met the requirements of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2021 tax year should be carried forward to the 2022 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states 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 record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that tax years 2021 and 2022 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the previous decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0389 was applied in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's 2021 tax year's decision plus the application the township equalization factor of 1.0389.

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 16, 2024



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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