

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Alex Taft
DOCKET NO.: 05-01946.001-R-1
PARCEL NO.: 13-34.0-200-010

The parties of record before the Property Tax Appeal Board are Alex Taft, the appellant, and the Sangamon County Board of Review.

The subject property consists of a 118,000 square foot parcel improved with a one year-old, two-story style frame dwelling that contains 2,400 square feet of living area. Features of the home include central air-conditioning, two fireplaces, a full unfinished basement and an 800 square foot garage.

The appellant appeared before the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's land and improvements and overvaluation as the bases of the appeal. In support of the land inequity argument, the appellant submitted information on four comparable properties located 0.5 mile to 1.8 miles from the subject. The comparables range in size from 19,666 to 40,000 square feet of land area and had land assessments ranging from \$8,608 to \$11,396 or from \$0.22 to \$0.58 per square foot of land area. The subject has a land assessment of \$10,647 or \$0.09 per square foot.

In support of the improvement inequity argument, the appellant submitted improvement information on the same four properties used to support the land inequity contention. The comparables consist of two-story style brick, frame, or stone and frame exterior construction that range in age from 2 to 11 years and range in size from 2,284 to 3,700 square feet of living area. Features of the comparables include central air-conditioning, garages that contain from 800 to 860 square feet of building area and full or partial basements, three of which contain finished areas of 600 or 800 square feet. These properties have improvement assessments ranging from \$44,704 to \$51,100 or from \$19.23 to \$22.38 per square foot of living area. The subject has

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Based on the facts and exhibits presented, 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:	\$	10,647
IMPR.:	\$	53,547
TOTAL:	\$	64,194

Subject only to the State multiplier as applicable.

an improvement assessment of \$53,547 or \$22.32 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sales information on the four comparables used to support the inequity contention. The comparables sold between October 2005 and December 2005 for prices ranging from \$176,900 to \$183,900 or from \$48.51 to \$80.51 per square foot of living area including land.

In further support of the overvaluation argument, the appellant submitted a comparative market analysis prepared by a realtor. The realtor was not present at the hearing to provide testimony or be cross examined. The analysis examined five comparables, four of which were the same four comparables used by the appellant in his equity and comparable sales analyses. The fifth comparable was a one-story style dwelling that contains 2,850 square feet of living area. The exterior construction of this comparable was not specified. The comparable was reported to have two fireplaces, an attached garage and a finished basement. The comparable sold on an unspecified date for \$178,500 or \$62.64 per square foot of living area including land. The realtor's analysis suggested the subject's market value was between \$177,566 and \$181,153. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$61,666.

During the hearing, the appellant testified the subject dwelling does not have a finished basement like several of his comparables and that the subject is on a septic system, unlike some the comparables, which are in a subdivision. The appellant further testified that during heavy rains, sewage from neighboring properties runs onto the subject property. The appellant also submitted evidence documenting the subject's location in a 100-year flood plain, as designated by the Federal Emergency Management Agency. The appellant claimed the subject's market value is diminished by 50% due to the aforementioned factors. The appellant submitted no credible market evidence detailing the subject's purported loss in value due to the above factors.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$64,194 was disclosed. The subject has an estimated market value of \$192,659 or \$80.28 per square foot of living area including land, as reflected by its assessment and Sangamon County's 2005 three-year median level of assessments of 33.32%.

The board of review submitted no appraisal, comparable sales or other market evidence in support of the subject's estimated market value. The board of review further submitted no equity comparables in support of the subject's land or improvement

assessments. The board of review's only evidence was a statement that the subject's estimated market value on a per square foot basis falls within the range of the appellant's comparable sales.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant argued in part unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the Board finds the appellant submitted four land comparables located 0.5 mile to 1.8 miles from the subject, while the board of review submitted no land comparables. The comparables were all significantly smaller in land area when compared to the subject. Nevertheless, the comparables had land assessments ranging from \$0.22 to \$0.58 per square foot of land area. The subject has a land assessment of \$0.09 per square foot which is well below the range of the appellant's own comparables. Therefore, the Board finds the evidence in the record supports the subject's land assessment and no reduction is warranted.

As to the improvement inequity contention, the Board finds the appellant submitted information on four comparables, while the board of review submitted no improvement comparables. The Board gave less weight to the appellant's comparable 1 because it was significantly larger in living area when compared to the subject. The Board finds the remaining three comparables had improvement assessments ranging from \$19.23 to \$22.38 per square foot of living area. The subject's improvement assessment of \$22.32 per square foot falls within this range. The Board thus finds the evidence in the record supports the subject's improvement assessment.

The appellant also argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2nd 1256 (2nd Dist. 2000). After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

The Board finds the appellant submitted sales information on five comparables, while the board of review submitted no comparable sales. The Board gave less weight to the appellant's comparable 1 because it was significantly larger in living area when compared to the subject. The Board also gave less weight to the appellant's comparable 5, which was included in the realtor's market analysis, because its one-story design differed from the subject's two-story design. The Board finds three of the appellant's comparables sold for prices ranging from \$72.44 to \$80.51 per square foot of living area including land. The subject's estimated market value of \$80.28 per square foot of living area including land as reflected by its assessment falls within this range.

The Board gave no weight to the conclusion of value in the realtor's comparative market analysis for the subject because he was not present at the hearing to provide testimony or be cross-examined. The Board further notes the realtor's analysis contains no cost approach, no discussion of adjustments to the comparables for differences when compared to the subject, nor any explanation as to how he derived his conclusion of value.

The Board further finds the appellant claimed the subject had lost value due to its location in a flood plain. The appellant also claimed the subject's septic system, lack of a finished basement and the presence of sewage from neighboring properties during periods of heavy rain diminished the subject's market value. The Board finds the appellant failed to submit any credible market evidence as to any purported loss in value suffered by the subject for these reasons. Therefore, the Board finds the evidence in the record supports the subject's estimated market value as reflected by its assessment.

In conclusion, the Board finds the appellant has not proven unequal treatment in the assessment process regarding either the subject's land or improvements by clear and convincing evidence, nor has he proven overvaluation by a preponderance of the evidence. The Board thus finds the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.



Chairman



Member



Member

Member

Member

DISSENTING: _____

C E R T I F I C A T I O N

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: December 21, 2007



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 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 the subsequent year 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.

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.