

**PROPERTY TAX APPEAL BOARD'S DECISION**

APPELLANT: Judith Marshall and Arthur Runge  
DOCKET NO.: 05-02580.001-R-1  
PARCEL NO.: 15-34.0-303-004

The parties of record before the Property Tax Appeal Board are Judith Marshall and Arthur Runge, the appellants, and the Sangamon County Board of Review.

The subject property consists of an owner occupied residential property located in Clear Lake Township, Sangamon County, Illinois.

The appellants submitted an appeal petition before the Property Tax Appeal Board requesting the subject's assessment be reduced to \$52,883. The request was based on the Property Tax Appeal Board's decision regarding the subject property the prior year under Docket Number 04-01395.001-R-1, in which the subject's assessment was reduced to \$52,883 based upon the weight and equity of the evidence. The appellants also submitted a copy of the Board's 2004 decision regarding the subject property.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$54,426 was disclosed. The board of review also acknowledged the subject property was the matter of an appeal before the Property Tax Appeal Board the prior assessment year under docket number 04-01395.001-R-1. However, the board of review proposed to increase the subject's assessment to \$56,341, which included the Clear Lake Township equalization of 1.0654%, pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185).

The appellants were notified of the proposed increase to the subject's assessment and were given thirty (30) days to respond. The appellants did not respond to the Property Tax Appeal Board by the established deadline.

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds an increase 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:	\$	10,117
IMPR.:	\$	46,224
TOTAL:	\$	56,341

Subject only to the State multiplier as applicable.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board finds that the assessed valuation proposed by the board of review is lawful and correct. Therefore, an increase in the subject's assessment is warranted.

The appellants argued the subject's assessment should be reduced to \$52,883 based on the Property Tax Appeal Board's decision the prior assessment year under Docket Number 04-01395.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$52,883 based on the evidence submitted by the parties. The Board finds this record indicates the subject property is an owner occupied residential property. 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 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** (Emphasis Added) 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. (35 ILCS 200/16-185)

Based on this statutory language, the Board finds its 2004 decision shall be carried forward to the subsequent assessment year(s) of the same general assessment period plus annual application of equalization factor(s). This finding is pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The Board finds the subject's final assessment for the 2005 assessment year does not reflect the Property Tax Appeal Board's 2004 decision plus application of the equalization factor applied in Clear Lake Township of 1.0654% in 2005. The Board finds the subject's correct assessment for 2005 based upon the law is \$56,341, commensurate with the assessment proposal by the board of review.

The Property Tax Appeal Board finds this record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that assessment year in question is a different general assessment period. The subject's quadrennial general assessment cycle began in 2003 and continues through 2006. As a result, the Property Tax Appeal

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Board finds the board of review's proposed assessment for the subject property is in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). For these reasons, the Board finds an increase in the subject property's assessment 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: June 27, 2008



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.