

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Wayne and Donna Harshaw
DOCKET NO.: 06-02187.001-R-1
PARCEL NO.: 22-07.0-455-019

The parties of record before the Property Tax Appeal Board are Wayne and Donna Harshaw, the appellants, and the Sangamon County Board of Review.

The subject property consists of a one-story brick and masonite dwelling containing 1,965 square feet of living area that is approximately 36 years old. Features include a partial finished basement, central air conditioning, two fireplaces, and a two car garage.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellants submitted four suggested comparable sales located within a six block radius of the subject. The comparable sales consist of one-story brick or frame dwellings that are from 35 to 42 years old. All the comparables have central air conditioning and two-car garages; three comparables have partial finished basements; and two comparables have a fireplace. The dwellings range in size from 1,219 to 1,660 square feet of living area. The comparables sold from February 2006 to September 2006 for prices ranging from \$117,000 to \$128,000 or from \$75.30 to \$95.98 per square of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$46,962 was disclosed. The subject's assessment reflects an estimated market value of \$141,027 or \$71.77 per square foot of living area including land using Sangamon County's 2006 three-year median level of assessments of 33.30%. In response to the appeal, the board of review argued the subject's estimated market value falls within the value range established by the comparable sales submitted by the appellants on a per square foot basis. Based on this evidence, the board of review requested confirmation of the subject's assessment.

(Continued on Next Page)

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:	\$	7,565
IMPR.:	\$	39,397
TOTAL:	\$	46,962

Subject only to the State multiplier as applicable.

After reviewing the record 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 Board further finds no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. 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.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains three suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds the comparables are from 305 to 716 square feet smaller in size than the subject, while three comparables are older in age than the subject. The comparables sold from February 2006 to September 2006 for prices ranging from \$117,000 to \$128,000 or from \$75.30 to \$95.98 per square of living area including land. The subject's assessment reflects an estimated market value of \$141,027 or \$71.77 per square foot of living area including land, which falls below the range established by the comparable sales on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's assessed valuation is supported.

Based on this analysis, the Property Tax Appeal Board finds the appellants have not demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment as established 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: August 24, 2009



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.