

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Patrick J. Hughes, Jr.
DOCKET NO.: 06-02206.00-R-1
PARCEL NO.: 22-04.0-152-035

The parties of record before the Property Tax Appeal Board are Patrick J. Hughes, Jr., the appellant; and the Sangamon County Board of Review.

The subject property consists of a residential property located in Capital Township, Sangamon County, Illinois.

The appellant appeared before the Property Tax Appeal Board claiming the subject's 2006 assessment subsequent to equalization was incorrect based upon a contention of law. The appellant argued the application of the 2006 equalization factor of 1.0381 to the 2006 base assessment amount of \$36,932, which also includes valuation added by application of the equalization factor the prior assessment year, amounts to a re-assessment of the subject property outside the quadrennial general assessment period or other lawful assessment procedures. The appellant argued the equalization factor is a statewide property tax burden mechanism that does not reflect the actual value of properties to which it is applied. Thus, the appellant argued the application of the equalization factor should not be based on a prior year's assessed value that has already been enhanced by application of the equalization factor, but on the last lawful assessment of the actual value of the property by the quadrennial assessment. Therefore, the appellant objected to the final assessment of \$38,339 based on the application of the equalization factor to a value that was enhanced by application of prior years' equalization factors.

The appellant acknowledged he did not provide any evidence concerning the fair market value of his residential property. The appellant contends the burden is on the county to show when the last valid assessment occurred.

Under questioning, the appellant argued he did not submit or need to provide any statutory authority or case law to support his

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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:	\$	5,031
IMPR.:	\$	33,308
TOTAL:	\$	38,339

Subject only to the State multiplier as applicable.

legal position. The appellant testified he did not know why he needed to provide any legal authority in support of his legal position because the burden is on the assessment body to demonstrate that the assessment process is lawful.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$38,339 was disclosed. The board of review argued the appellant did not provide any valuation evidence that would demonstrate the subject's assessment was incorrect. The Chief County Assessment Officer and Clerk of the Sangamon County Board of Review explained, in summary, the process and application of equalization factors throughout Sangamon County.

In response to the board of review, the appellant argued irrespective of how the equalization factor is calculated in any given year, the process of equalization is not a substitute for a real legal assessment that would reflect the actual fair cash value of the property.

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

The appellant argued application of the 2006 equalization factor of 1.0381 to the 2006 base assessment amount of \$36,932, which also included valuation added by application of prior years' equalization factors is tantamount to a re-assessment of the subject property outside the quadrennial general assessment period or other lawful assessment procedures. The appellant argued the equalization factor does not reflect the actual market value of property to which it is applied. Thus, the appellant argued the application of the equalization factor should not be based on a prior year's assessed value that has already been enhanced by application of prior equalization factors, but on the last lawful assessment which reflects fair market value. The appellant acknowledged he did not provide any evidence concerning the fair market value of his residential property. The Property Tax Appeal Board finds the appellant's legal claim to be without merit. Section 1910.30 of the rules of the Property Tax Appeal Board provides:

Every petition for appeal shall state the facts upon which the contesting party bases an objection to the decision of the board of review, together with a statement of the contentions of law the contesting party desires to raise. . . . If contentions of law are raised, the contesting party shall submit a brief in support of his position with the petition. (86 Ill. Adm. Code §1910.30).

Section 1910.63 (a) and (b) of the rules of the Property Tax Appeal Board provides:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Adm.Code §1910.63(a)).

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. (86 Ill.Adm.Code §1910.63(b)).

The Property Tax Appeal Board recognizes the appellant in this appeal filed a brief outlining his legal position. However, the Board finds the brief cites no statutory authority or applicable case law that would support such position. As a result, the Property Tax Appeal Board finds the appellant has not the burden of moving forward in this instant appeal.

Additionally, the Property Tax Appeal Board finds application of the equalization factor to the subject's assessment was lawful in accordance with the applicable provisions of the Property Tax Code. Section 16-60 of the Property Tax Code provides in part:

The board [of review] may also equalize the assessment in any multi-township or township, or part thereof, or any portion of the county. (35 ILCS 200/16-60)

Similarly, Section 16-65 of the Property Tax Code provides in part:

The board of review shall act as an equalizing authority, if after the equalization by the supervisor of assessments the equalized assessed value of property in the county is not 33 1/3% of the total cash value. (35 ILCS 200/16-65)

Furthermore, the Property Tax Code states that the final assessment of a given property for the preceding year is after equalization by the board of review. Sections 12-30 and 12-50 of the Property Tax Code provide in pertinent Part:

The notice shall include . . . the **previous year's assessed value after board of review equalization.** . . . The notice shall contain a brief explanation of the relationship between the assessment and the tax bill (including an explanation of the equalization factors) and an explanation that the assessment stated for the **preceding year is the assessment after equalization by the board of review in the preceding year.** . . . (35 ILCS 200/12-30).

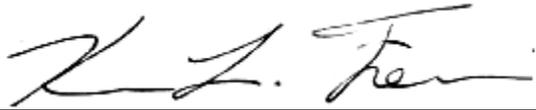
The notice shall set forth the assessed value prior to board action; the assessed value after final board action but prior to any equalization; and the assessed value as equalized, if the board equalizes. The notice shall state that the value as certified to the county clerk by the board **will be the locally assessed value of the property for that year and each succeeding year**, unless revised in a succeeding year in the manner provided in this Code. . . . (35 ILCS 200/12-50).

The Property Tax Appeal Board finds any equalization factor applied by the board of review results in the final equalized assessment for the property for that year and subsequent years, which is also subject to equalization, unless modified on review as provided in the Property Tax Code.

Based on the aforementioned statutes, the Property Tax Appeal Board finds the board of review performed its statutory duties as prescribed in Article 16, Division 2 of the Property Tax Code. (35 ILCSs 200/16et al). Furthermore, the Property Tax Appeal Board the appellant submitted no documentary evidence that would demonstrate the subject's assessment was not reflective of 33 1/3% its fair cash value or was not uniformly assessed. (See Official Rules of the Property Tax Appeal Board 1910.65 (a) and (b)).

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.

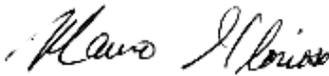
Chairman



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: May 27, 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.