



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

APPELLANT: Joseph P. Dombrowski  
DOCKET NO.: 06-02277.001-R-1  
PARCEL NO.: 15-34.0-303-001

The parties of record before the Property Tax Appeal Board are Joseph P. Dombrowski, the appellant; and the Sangamon County Board of Review.

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:** \$ 11,082  
**IMPR.:** \$ 47,415  
**TOTAL:** \$ 58,497

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story frame dwelling containing 1,817 square feet of living area that was built in 1994. Amenities include an unfinished basement, central air conditioning, a fireplace and a 484 square foot attached garage. The subject parcel contains 22,500 square feet of land area.

The appellant submitted evidence before the Property Tax Appeal Board claiming a lack of uniformity regarding the subject's land and improvement assessments and overvaluation as the bases of the appeal as indicted on the appeal petition. In support of these claims, the appellant submitted photographs, property record cards and an analysis detailing three suggested comparables located in close proximity to the subject.

The comparables consist of a one-story, a one and one-half story, and a two-story frame or brick and frame dwellings that are 5 or 6 years old. Features include unfinished basements, central air conditioning and garages that contain from 528 to 792 square

feet. Two comparables have a fireplace. The dwellings range in size from 1,611 to 2,600 square feet of living area and have improvement assessments ranging from \$45,426 to \$56,759 or from \$20.46 to \$35.23 per square foot of living area. Comparable 2 sold in December 2006 for \$185,000 or \$114.84 per square foot of living area.

The comparables are situated on lots that contain 22,500 square feet of land area and have land assessments ranging from \$7,792 to \$11,558. The subject property has a land assessment of \$11,082. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$58,497 was disclosed. The subject's assessment reflects an estimated market value of \$175,667 or \$96.68 per square foot of living including land using Sangamon County's 2006 three-year median level of assessments of 33.30%.

In support of the subject's assessment, the board of review argued the evidence submitted by the appellant supports the subject's assessment. Therefore, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued comparable 2 was submitted to establish disparate treatment in assessment values, not to establish value. The appellant further argued comparable 2 is over assessed in relation to its 2006 sale price. The appellant also objected to the admission of the "Board of Review Notes on Appeal" as evidence because the form is not dated or signed by a Sangamon County Board of Review Member, Commissioner, or designee. The appellant argued the form is not completed as required by Section 1910.40(a) of the Administrative Code. (86 Ill.Admin.Code §1910.40(a)). Although the appellant did not specifically state what language relied upon in this rule, the Property Tax Appeal Board hereby overrules the objection. Section 16-185 of the Property Tax Code provides in pertinent part:

The Board shall make a decision in each appeal or case appealed to it, and the decision shall be based upon the equity and weight of the evidence . . . (35 ILCS 200/16-185).

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 land or improvement assessment is warranted.

The appellant's assessment complaint was based on 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.

With respect to the subject's improvement assessment, the appellant submitted three suggested assessment comparables for the Board's consideration. The Board finds the comparables are not particularly similar to the subject. Comparables 2 and 3 are of a dissimilar design and comparable 1 is considerably larger when compared to the subject. Notwithstanding these differences, the comparables have improvement assessments ranging from \$45,426 to \$56,759 or from \$20.46 to \$35.23 per square foot of living area. The subject property has an improvement assessment of \$47,415 or \$32.19 per square foot of living area, which falls within the range established by the only assessment comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's improvement assessment is supported and no reduction is warranted.

With respect to the subject's land assessment, the appellant submitted land assessment information on three land comparables for the Board's consideration. They contain 22,500 square feet of land area and have land assessments ranging from \$7,792 to \$11,558. The subject property has a land assessment of \$11,082, which falls within the range established by the only land comparables in this record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Property Tax Appeal Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

The appellant also 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 (2<sup>nd</sup> Dist. 2000). The Board finds the appellant has not overcome this burden.

The Board finds this appellant submitted a single comparable sale in support of the overvaluation claim. Notwithstanding that this property is dissimilar in design and is slightly smaller in size than the subject, it sold in December 2006 for \$185,000 or \$114.83 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$175,667 or \$96.68 per square foot of living area including land, which is less than the only comparable sale contained in the record. Furthermore, the Board finds a single sale, similar or not, does not provide a conclusive indicator of value for the subject property. For these reasons, the Board finds the appellant failed to establish overvaluation by a preponderance of the evidence. Therefore, no reduction in the subject'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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: January 26, 2010

*Allen Castrovillari*

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.