



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

APPELLANT: Dean R. Olsen
DOCKET NO.: 06-02328.001-R-1
PARCEL NO.: 22-06.0-356-003

The parties of record before the Property Tax Appeal Board are Dean R. Olsen, 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: \$9,725
IMPR.: \$57,327
TOTAL: \$67,052

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling containing 2,516 square feet of living area that is 19 years old. Amenities include a finished basement, central air conditioning, a fireplace and a two-car attached garage. The subject parcel contains 11,570 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. In support of these claims, the appellant submitted photographs and a grid analysis of four comparables located in close proximity to the subject. The comparables consist of two-story frame dwellings that are 17 to 19 years old. One comparable has central air conditioning. Photographs show three comparables have an attached garage. The dwellings range in size from 2,112 to 2,872 square feet of living area. No other

descriptive information was provided. The comparables have improvement assessments ranging from \$48,441 to \$59,957 or from \$20.45 to \$24.26 per square foot of living area. The subject property has an improvement assessment of \$57,327 or \$22.79 per square foot of living area.

The comparables have lots that range in size from 11,570 to 16,987 square feet of land area and have land assessments ranging from \$9,182 to \$11,328 or from \$.67 to \$.84 per square foot of land area. The subject property has a land assessment of \$9,725 or \$.84 per square foot of land area.

The comparables sold from September 1988 to May 2007 for sale prices ranging from \$142,698 to \$200,000 or from \$49.68 to \$84.42 per square foot of living area including land.

The appellant also submitted the notice of the subject's final assessment of \$67,052 after application of the township equalization factor. This assessment reflects an estimated market value of \$201,357 or \$80.03 per square foot of living area including land using Sangamon County's 2006 three-year median level of assessments of 33.30%. Based on this evidence, the appellant requested a reduction in the subject's land and improvement assessments.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. (86 Ill. Adm. Code §1910.40(a)).

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 argued assessment inequity as one basis of the appeal. 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 four suggested assessment comparables with varying degrees of similarity when compared to the subject. They have improvement assessments ranging from \$48,441 to \$59,957 or from \$20.45 to \$24.26 per square foot of living area. The

subject property has an improvement assessment of \$57,327 or \$22.79 per square foot of living area, which falls within the range established by the assessment comparables submitted by the appellant. 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 four comparables for the Board's consideration. The comparables have land assessments ranging from \$9,182 to \$11,328 or from \$.67 to \$.84 per square foot of land area. The subject property has a land assessment of \$9,725 or \$.84 per square foot of land area, which falls within the range of the appellant's land comparables. 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 appellant 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. As a result, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed 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 (2nd Dist. 2000). The Board finds the appellant has not overcome this burden.

The appellant submitted four suggested comparable sales for the Board's consideration. The Board placed diminished weight on comparables 2 and 3. These properties sold in 1988 and 1999, which are not considered indicative of the subject's fair cash value as of the January 1, 2006 assessment date at issue in this appeal. The Board finds the two remaining comparable sales submitted by the appellant are most similar when compared to the subject in physical characteristics and date of sale. They sold in January and May of 2007 for prices of \$186,500 and \$200,000 or \$76.06 and \$84.42 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$201,357 or \$80.03 per square foot of living area including land. After considering adjustments to the most similar comparable sales for differences when compared to the subject, the Board

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finds the subject's estimated market value as reflected by its assessment is supported 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.

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.