

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike George
DOCKET NO.: 06-02557.001-R-1
PARCEL NO.: 22-18.0-429-019

The parties of record before the Property Tax Appeal Board are Mike George, the appellant; and the Sangamon County Board of Review.

The subject property consists of one-story duplex of frame construction that contains 3,120 square feet of living area. Features include central air conditioning, two fireplaces, a 968 square foot garage and a crawl space foundation. The duplex was constructed in 2002 and is located on a 19,923 square foot parcel in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted information on four comparables. In the analysis it appears the appellant converted the total assessments of the subject and the comparables to market value and then divided the amount by the size to arrive at an assessment per square foot. The comparables were composed of one-story dwellings of frame construction ranging in size from 2,024 to 2,850 square feet of living area. The dwellings were built from 1978 to 1997. Each comparable had a crawl space foundation, central air conditioning, two fireplaces and a garage. The improvements are located on parcels ranging in size from 7,719 to 15,106 square feet. According to the appellant the comparable properties had assessments reflecting market values ranging from \$118,320 to \$193,422 or from \$58.46 to \$67.86 per square foot of living area. The comparables sold from April 2005 to March 2007 for prices ranging from \$123,000 to \$199,000 or from \$60.77 to \$70.75 per square foot of living area. The appellant indicated the subject's assessment reflects a market value of \$227,850 or \$73.02 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced to \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$75,950 was disclosed. The subject's assessment reflects a

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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:	\$	13,285
IMPR.:	\$	62,665
TOTAL:	\$	75,950

Subject only to the State multiplier as applicable.

market value of approximately \$73.03 per square foot. The subject has an improvement assessment of \$62,665 or \$20.08 per square foot of living area.

To demonstrate the subject's assessment was reflective of market value the board of review submitted information on five comparable sales. The comparable sales were improved with four, one-story and one, two-story frame or masonry constructed duplexes. The duplexes were constructed from 1991 to 2003 and ranged in size from 2,396 to 3,182 square feet. The properties sold from January 2004 to May 2005 for prices ranging from \$188,000 to \$320,000 or from \$70.75 to \$100.57 per square foot of living area. The board of review did adjustments to the comparables to account for differences from the subject and arrived at adjusted sales prices ranging from \$227,534 to \$287,126. The board of review argued the subject's assessment reflecting a market value of \$227,850 is supported by these sales.

To demonstrate the subject was equitably assessed the board of review provided assessment information on three comparables in the subject's subdivision that had total assessments ranging from \$68,584 to \$68,747 or from \$23.76 to \$26.56 per square foot of living area, land included. The comparables were one-story frame duplexes that were constructed from 1994 to 1998. The subject has a total assessment of \$75,950 or \$24.34 per square foot of living area, land included. Based on this data, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellant asserted that two of the board of review equity comparables were owner occupied making it reasonable to assume they are superior to the subject.

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 the appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

The appellant contends assessment inequity as one basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments 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 a reduction is not warranted.

The appellant provided information on four comparables that were from 5 to 24 years older than the subject property and located on parcels that were from 4,817 to 12,204 square feet smaller than the subject's site. According to the appellant these comparables had total assessments reflecting market values ranging from \$58.46 to \$67.86 per square foot of living area, land included.

The subject's assessment reflects a market value of \$73.03 per square foot of living area, land included. The Board finds the subject's higher assessed value per square foot is justified based on its superior age and larger parcel in contrast to the appellant's comparables.

To demonstrate assessment equity, the board of review submitted assessment information on three comparables in the subject's subdivision that had total assessments ranging from \$68,584 to \$68,747 or from \$23.76 to \$26.56 per square foot of living area, land included. The subject has a total assessment of \$75,950 or \$24.34 per square foot of living area, land included, which is within the range on a per square foot basis.

After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's assessment is not warranted on this basis.

The appellant also argued overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted on this theory.

The appellant used the same four comparables in support of the market value argument. The comparables sold from April 2005 to March 2007 for prices ranging from \$123,000 to \$199,000 or from \$60.77 to \$70.75 per square foot of living area. The subject's assessment reflects a market value of \$227,850 or \$73.02 per square foot of living area, which is greater than the range established by the appellant's comparables but justified based on the subject's superior age and larger parcel in contrast to the appellant's comparables.

The Board also finds the board of review submitted market data demonstrating the subject's assessment is not excessive in relation to the property's market value. Four of the comparables were one-story duplexes that sold from January 2004 to May 2005 for prices ranging from \$188,000 to \$320,000 or from \$70.75 to \$100.57 per square foot of living area. The subject's assessment reflecting a market value of \$227,850 or \$73.02 per square foot of living area is well supported by these comparables.

In conclusion, the Board finds the assessment of the subject as established by the board of review is correct and no reduction is justified.

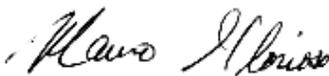
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



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.