



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

APPELLANT: Mike George  
DOCKET NO.: 06-02558.001-R-1  
PARCEL NO.: 21-02.0-402-005

The parties of record before the Property Tax Appeal Board are Mike George, the appellant, by attorney Bernard G. Segatto, III, of Barber Segatto Hoffee Wilke & Cate, Springfield, Illinois; and the Sangamon County Board of Review by Assistant State's Attorney Robert Powers.<sup>1</sup>

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$14,023**  
**IMPR.: \$86,265**  
**TOTAL: \$100,288**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story duplex of frame construction that contains 3,503 square feet of living area. The subject has a full unfinished basement, central air conditioning and an attached garage that has 920 square feet of building area. The duplex was constructed in 1995. The property is located in Springfield, Capital Township, Sangamon County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity and overvaluation as the bases of the appeal. In support of these arguments the appellant submitted descriptions, copies of photographs, assessment information and sales data on four comparable duplexes. The comparables were described as being improved with ranch style

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<sup>1</sup> The appeal was part of a consolidated hearing involving the following Property Tax Appeal Board Docket Numbers: 06-02556.001-R-1, 06-02558.001-R-1, 06-02560.001-R-1, 06-02562.001-R-1, 06-02563.001-R-1, 06-02564.001-R-1, 06-02565.001-R-1, 06-02566.001-R-1, 06-02567.001-R-1, 06-02568.001-R-1, 06-02569.001-R-1, 06-02570.001-R-1, 06-02571.001-R-1, and 06-02572.001-R-1.

duplexes of frame construction ranging in size from 2,024 to 2,850 square feet of living area. These dwellings were constructed from 1978 to 1997. Each comparable has a crawl space foundation, central air conditioning, two fireplaces and attached garages ranging in size from 432 to 1,032 square feet. These properties 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, land included. The appellant indicated the subject's assessment reflects a market value of \$307,419 or \$87.76 per square foot of living area, land included.

With respect to the equity argument, the appellant indicated these same comparables had total assessments reflecting market values ranging from \$118,320 to \$193,422 or from \$58.46 to \$67.86 per square foot of living area, land included. The subject's total assessment reflects a market value of \$307,419 or \$87.76 per square foot of living area, land included.

The appellant asserted in his written submission that the evidence is clear that a duplex in the City of Springfield is not worth more than \$70.00 per square foot. Based on this evidence the appellant requested on the petition the subject's assessment be reduced to \$81,736.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor increasing the subject's assessment from \$98,712 to \$102,473.

At the hearing the appellant testified that the subject property is located on Briarcreek Lane and is superior to duplexes he owns on Finley and Cronin streets. He also asserted that the subject property was built by an owner occupier making it superior to those duplexes built for rental purposes. He testified that the duplexes he constructed were of apartment grade quality and were constructed based on the income stream they would generate. The appellant also testified he overpaid when he purchased the subject property in that the rent he receives does not justify the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$102,473 was disclosed. The subject has a land assessment of \$14,023 and an improvement assessment of \$88,450 or \$25.25 per square foot of living area.

In support of the assessment the board of review submitted evidence and an analysis prepared by John Venturini, the former Chief Deputy Assessor Capital Township Assessor who retired in 2009. Venturini was called as a witness by the board of review.

In support of the market value argument the board of review submitted information on nine comparable sales. The comparables were improved with seven, one-story duplexes and two, part two-

story and part one-story duplexes that ranged in size from 2,064 to 3,696 square feet of living area. These dwellings were constructed from 1941 to 2005. Five of the comparables had either a slab or a crawl space foundation. Each comparable had central air conditioning, seven comparables had fireplaces and each comparable had a garage ranging in size from 407 to 1,096 square feet. These properties sold from March 2003 to April 2007 for prices ranging from \$166,000 to \$355,000 or from \$74.86 to \$100.56 per square foot of living area. The witness explained that adjustments were made to the comparables for time/inflation and features resulting in adjusted sales prices ranging from \$267,715 to \$355,023. The subject's assessment reflects a market value of \$307,419.

The board of review also indicated the subject property was purchased in May 2001 for a price of \$290,000. The board of review presented sales data disclosing the sales in the subject's subdivision have increased in price at a rate of approximately 3% per year during the time the appellant owned the property. Thus the board of review contends the subject's assessment is not excessive in relation to the purchase after considering the time adjustment.

To demonstrate the subject was equitably assessed the board of review submitted information on four equity comparables improved with 1-story duplexes that ranged in size from 2,816 to 3,488 square feet of living area. One comparable has a full basement, each comparable has central air conditioning, each comparable has two fireplaces and each of the comparables have garages ranging in size from 968 to 1,326 square feet. These properties had total assessments ranging from \$66,848 to \$105,916 or from \$23.74 to \$30.37 per square foot of living area, including land. The subject has a total assessment of \$102,473 or \$29.25 per square foot of living area, land included.

The board of review submitted a copy of the subject's property record card disclosing the property is being assessed as having two fireplaces. The appellant described the subject property as not having any fireplaces.

The appellant submitted rebuttal evidence which included an analysis of board of review comparable sales #4, #5, #6, #7, and #8. In his written submission the appellant discussed his adjustment process on the comparables. The appellant also submitted a statement contending the board of review comparables have superior back yards when compared to the subject. He also stated he spoke with the owner of comparable sale #5 and was informed it was part of a 1031 exchange.

The appellant also asserted that the equity comparable at 1624 Briarcreek is superior to the subject and the equity comparable at 4208 McGregor is superior to the properties he is appealing because it is owner occupied and was built by the owner to the owner's specification. He was of the opinion these properties

have back yards superior to all of his subject properties under appeal.

The appellant also submitted as rebuttal information on additional duplex sales. Pursuant to Section 1910.66(c) of the rules to the Property Tax Appeal Board, the Board will not consider the new sales data submitted as part of the rebuttal evidence in its analysis. Section 1910.66(c) provides:

- c) Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. (86 Ill.Adm.Code 1910.66(c)).

Based on this provision, the new sales data cannot be considered as rebuttal evidence.

After hearing the testimony and considering the evidence the Property Tax Appeal Board finds it has jurisdiction over the parties and the subject matter of the appeal. The Board finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends both overvaluation and assessment inequity in support of his contention that the assessment of the subject property is incorrect. Section 1910.63(e) of the rules of the Property Tax Appeal Board provides:

- e) When market value is the basis of the appeal, the value of the subject property must be proved by a preponderance of the evidence. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. (86 Ill.Admin.Code 1910.63(e)).

The appellant used the same four comparables to support each argument. After reviewing the appellant's comparables the Property Tax Appeal Board finds comparable #4 was not similar to the subject in age, the comparables were not similar to the subject in size, each comparable was inferior to the subject in foundation and two comparables were inferior to the subject in garage area. The Board finds these properties did not support either aspect of the appellant's arguments and the appellant failed to satisfy either burden of proof in challenging the correctness of the subject's assessment.

The Property Tax Appeal Board further finds that board of review comparable sales #1, #4 and #5 were relatively similar to the subject in style, size and age. These three comparables sold from March 2003 to May 2005 for prices ranging from \$273,000 to \$355,000 or from \$81.74 to \$100.56 per square foot of living

area, land included. The subject's total assessment reflects a market value of \$307,419 or \$87.76 per square foot of living area, land included, which is within the range established by these comparables.

The board of review also submitted information on four equity comparables. The Board finds comparables #1, #3 and #4 were relatively similar to the subject in age and size. Comparables #1 and #4 were inferior to the subject in features in that each had a crawl space foundation compared to the subject's full basement and comparables #3 and #4 were superior to the subject in that each had two fireplaces while the subject had no fireplace. These properties have total assessments ranging from \$88,585 to \$105,916 or from \$25.96 to \$30.37 per square foot, land included. The subject has a total assessment of \$102,473 or \$29.25 per square foot of living area, land included, which is within the range established by the best comparables.

The Property Tax Appeal Board finds, nevertheless, that even though the subject's assessment is supported by the best comparables in the record, a reduction is justified due to the fact that the subject property is assessed for two fireplaces that it does not have. The Board finds the subject's property record card submitted by the board of review attributed a cost of \$4,200 for the two fireplaces that was further adjusted by a neighborhood factor of 1.5612. Even though the property record card was for the 2008 assessment year, the Board finds this is the only evidence that can be used to form an adjustment to the subject's improvement assessment to account for the fireplaces the property does not have.

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: March 23, 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.