

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Mike George  
DOCKET NO.: 06-02559.001-R-1  
PARCEL NO.: 14-30.0-386-023

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 single family dwelling of frame construction that contains 1,080 square feet of living area. The dwelling was built in 1977. The subject has a slab foundation, central air conditioning, a fireplace and a 483 square foot attached garage.

The appellant contends assessment inequity and overvaluation as the bases of the appeal. With respect to the overvaluation argument the appellant submitted a copy of a real estate transfer declaration indicating the subject property was purchased in 1999 for a price of \$77,000. The appellant was of the opinion that there was not enough appreciation to justify a value of \$94,470. However, the copy of the assessment notice issued by the Sangamon County Board of Review submitted by the appellant indicated a total assessment of \$30,507 reflecting a market value of \$91,521.

With respect to the inequity argument the appellant submitted a list of eight comparables providing the address, property index number (PIN), dwelling size, lot size, 2006 assessment, 2007 assessment, and the assessments per square foot for the respective years. The comparables ranged in dwelling size from 1,260 to 2,080 square feet. These properties had total assessments for 2006 ranging from \$33,284 to \$39,946 or from \$54.54 to \$79.25 per square foot of living area, land included. Based on this evidence the appellant requested the subject's assessment be reduced to \$25,200.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$30,507 or \$28.25 per square foot of living area, land included, was disclosed. The subject's total assessment reflects a market value of approximately \$91,521 or \$84.74 per square foot of

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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:	\$	6,998
IMPR.:	\$	23,509
TOTAL:	\$	30,507

Subject only to the State multiplier as applicable.

living area. The subject has an improvement assessment of \$23,509 or \$21.77 per square foot of living area.

To demonstrate the subject's assessment was equitable and reflective of market value the board of review submitted information on seven comparable properties located in the same subdivision as the subject property. The comparables are improved with one-story single family dwellings of frame construction that contain 1,080 square feet of living area. Each comparable has central air conditioning, six comparables have fireplaces and each comparable has a two-car attached garage. None of the dwellings has a basement. The comparables were constructed from 1976 to 1979. These properties sold from January 2005 to November 2006 for prices ranging from \$95,500 to \$107,000 or from \$88.43 to \$99.07 per square foot of living area. The same comparables have total assessments ranging from \$31,460 to \$32,402, or from \$29.13 to \$30.00 per square foot of living area, land included. These properties had improvement assessments ranging from \$24,462 to \$25,215 or from \$22.65 to \$23.35 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 argued in part a lack of assessment uniformity. 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 on this basis.

The Board finds the comparables submitted by the board of review were most similar to the subject and demonstrate the subject is being equitably assessed. The comparables submitted by the board of review were similar to the subject in location, age, size, style and features. These seven properties had total assessments ranging from \$31,460 to \$32,402, or from \$29.13 to \$30.00 per square foot of living area, land included. The subject has a total assessment of \$30,507 or \$28.25 per square foot of living area, land included, which is below the range established by the most similar comparables in the record. These same comparables had improvement assessments ranging from \$24,462 to \$25,215 or from \$22.65 to \$23.35 per square foot of living area. The subject has an improvement assessment of \$23,509 or \$21.77 per square foot of living area, which is below the range established by the most similar comparables in the record. The Property Tax Appeal Board gave no weight to the appellant's equity comparables

due to the lack of descriptive data with respect to style, construction, features and age. Additionally, the appellant did provide information with respect to the size of the comparables which disclosed they were not as similar to the subject in this aspect as were the comparables provided by the board of review. Based on this evidence the Board finds the subject property is equitably assessed.

The appellant also contends the subject's assessment is excessive based on the 1999 purchase price for the subject of \$77,000. The Board gives this argument no weight. The Board finds the sales data provided by the board of review demonstrates the subject's assessment is not excessive in relation to the property's market value. The board of review provided sales data on very similar comparables described in the equity analysis. These properties sold from January 2005 to November 2006 for prices ranging from \$95,500 to \$107,000 or from \$88.43 to \$99.07 per square foot of living area. The subject's total assessment reflects a market value of approximately \$91,521 or \$84.74 per square foot of living area, which is below the range established by these very similar comparables. The Board finds the sales data provided by the board of review demonstrates the subject's assessment is reflective of its market value.

In conclusion, the Property Tax Appeal Board finds the assessment of the subject property as established by the board of review is correct 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.

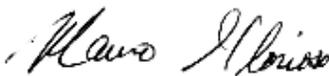


Chairman



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.