



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

APPELLANT: Mike George  
DOCKET NO.: 06-02560.001-R-1  
PARCEL NO.: 22-06.0-105-018

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 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:** \$7,934  
**IMPR.:** \$35,914  
**TOTAL:** \$43,848

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a two-story single family dwelling of brick exterior construction with 2,080 square feet of living area. The dwelling has a slab foundation, central air conditioning and a two-car detached garage. The property is located in Springfield, Capital Township, Sangamon County.

The appellant appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. In support of this argument the appellant submitted a list of nine properties listing their address, property index number (PIN), improvement size, lot size, 2006 total assessment, 2007 total assessment, 2006 total assessment per square foot of living area

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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.

converted to market value and 2007 total assessment per square foot of living area converted to market value. No other description about the comparables was provided by the appellant such as style, age, construction type and features. According to the appellant these comparable properties ranged in size from 2,540 to 3,296 square feet and had total assessments for 2006 ranging from \$47,334 to \$59,153 reflecting market values ranging from \$50.42 to \$63.63 per square foot of living area. The subject has a total equalized assessment of \$43,848 reflecting a market value of \$63.24 per square foot of living area.

The board of review did submit the assessment calculation reports for each of the appellant's comparables. This information disclosed that seven of the comparables are split level dwellings while one is a part 2-story and part 1-story dwelling. The split level dwellings had from 1,322 to 1,648 square feet of above grade living area while the two-story home had 2,540 square feet of living area. The dwellings were constructed from 1967 to 1970 and were of brick or frame and brick construction. Each comparable had central air conditioning, five comparables had fireplaces and the comparables had garages ranging in size from 460 to 616 square feet of building area. The split level dwellings had total assessments ranging from \$16.81 to \$18.68 per square foot of total living area, land included. The part 2-story and part 1-story dwelling had a total assessment of \$21.21 per square foot of living area, land included. The subject has a total assessment of \$21.08 per square foot of living area, land included.

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 \$42,239 to \$43,848. The appellant requested the subject's total assessment should reflect a value of not more than \$54.48 per square foot, the average of the comparables.

The board of review submitted its "Board of Review Notes on Appeal" and information on seven comparables to demonstrate the subject property was equitably assessed. The comparables were described as being located in the subject's subdivision and were improved with two-story dwellings of frame or brick construction that range in size from 1,728 to 2,368 square feet of living area. The dwellings were constructed from 1967 to 1980. Six comparables have basements with three being partially finished, each comparable has central air conditioning, the comparables have 1 or 2 fireplaces and each comparable has a garage ranging in size from 480 to 540 square feet. These properties have total assessments ranging from \$47,550 to \$58,924 or from \$20.44 to \$29.86 per square foot of living area, land included. Their improvement assessments range from \$38,879 to \$50,253 or from \$17.09 to \$24.41 per square foot of living area. The subject has an improvement assessment of \$35,914 or \$17.27 per square foot of

living area. Based on this evidence the board of review requested the subject's assessment be confirmed. After hearing the testimony 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 the 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 Board finds the best comparables in the record include appellant's comparable #6 (PIN 22-06.0-104-015) and the comparables submitted by the board of review. These comparables are two-story dwellings that are most similar to the subject in style. These properties had features that were similar to the subject property and ranged in size from 1,728 to 2,540 square feet of living area. Their total assessments ranged from \$47,550 to \$58,924 of from \$20.44 to \$29.86 per square foot of living area, land included. The subject has a total equalized assessment of \$43,848 or \$21.08 per square foot of living area, land included, which is within the range on a per square foot basis. The record also disclosed that the board of review comparables had improvement assessments ranging from \$38,879 to \$50,253 or from \$17.09 to \$24.41 per square foot of living area. The subject has an improvement assessment of \$35,914 or \$17.27 per square foot of living area, which is within the range established by these comparables on a per square foot basis.

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 most similar 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 exists on the basis of the evidence in this record.

In conclusion, after considering adjustments and the differences in both parties' comparables most similar to the subject, the Board finds the subject's assessment is equitable and a reduction in the subject's assessment is not 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: 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.