FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Mike George
DOCKET NO.: 06-02563.001-R-1
PARCEL NO.: 22-07.0-206-009

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.[1]

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:	$11,059
IMPR.:	$63,124
TOTAL:	$74,183

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame duplex with 2,928 square feet of living area. The subject has a partial basement, central air conditioning, two fireplaces and an 840 square foot attached garage. The duplex was constructed in 1996. 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

[1] 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 $231,027 or $78.90 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 $231,027 or $78.90 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 $68,320.

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 $74,183 to $77,009.

At the hearing the appellant testified that the duplexes he owns on Finley[2] and Cronin streets were of apartment grade quality and were constructed based on the income stream they would generate.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling $77,009 was disclosed. The subject has a land assessment of $11,480 and an improvement assessment of $65,529 or $22.38 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 five comparable sales. The comparables were improved with four, one-story duplexes and one, part two-story and part one-story duplex. The duplexes were of either frame or masonry construction and built from 1991 to 2003. These duplexes ranged in size from 2,396 to 3,340 square feet of living area. Each comparable had a slab, crawl space or basement

[2] The subject property is located on Finley Drive.

foundation and similar features as the subject property. The sales occurred from March 2003 to April 2005 for prices ranging from $188,000 to $273,000 or from $70.75 to $81.74 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 $224,450 to $261,234. The subject's assessment reflects a market value of $231,027.

To demonstrate the subject was equitably assessed the board of review submitted information on twelve equity comparables improved with 1-story duplexes that ranged in size from 2,595 to 3,488 square feet of living area. These properties had total assessments ranging from $68,251 to $105,916 or from $25.52 to $30.37 per square foot of living area, including land. The subject has a total assessment of $77,009 or $26.30 per square foot of living area, land included.

Based on this evidence the board of review requested the assessment be confirmed.

The appellant submitted rebuttal evidence which included an analysis of the board of review comparables sales. In his written submission the appellant discussed his adjustment process on the comparables. Based on his analysis the appellant was of the opinion the comparables had adjusted sales prices ranging from $183,127 to $220,613. 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.Admin.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 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)).

With respect to the market value argument, the parties submitted descriptions and sales data on eight comparable sales, appellant's sale #3 was the same as board of review comparable sale #4. The Board finds appellant's comparable sales #2 and #3 and board of review comparable sales #3 and #4 were most similar to the subject in style, age, size and features. These comparables ranged in size from 2,756 to 2,850 square feet of living area and were built from 1991 to 1997. The sales occurred from September 2004 to June 2005 for prices ranging from $195,000 to $209,000 or from $69.82 to $74.86 per square foot of living area, land included. The subject's assessment reflects a market value of $231,027 or $78.90 per square foot of living area, which is above the range established by the comparables. Based on this evidence the Property Tax Appeal Board finds a reduction in the subject' assessment is warranted to the pre-equalized assessment of $74,183. This assessment reflects a market value of approximately $222,571 or $76.01 per square foot of living area, which is slightly above the range established by the best comparable sales in the record, but supported because the subject has a partial basement superior to the crawl space foundations of the comparables.

The Board further finds the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

> a) If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief

> the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code 1910.60(a)).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

> Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4th Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported but is limited to the increase in the assessment caused by the application of the equalization factor.

The Board finds that because it has granted the maximum reduction to the subject's assessment as provided by the Property Tax Code and the rules of the Property Tax Appeal Board based on the market value argument, there is no need to consider the appellant's inequity contention.

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: March 23, 2010

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.