



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

APPELLANT: Mike George
DOCKET NO.: 06-02572.001-R-1
PARCEL NO.: 21-11.0-451-008

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 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: \$10,886
IMPR.: \$68,702
TOTAL: \$79,588

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story duplex of frame construction containing 2,944 square feet of living area. The duplex was constructed in 2002. Features of the duplex include a crawl space foundation, central air conditioning, two fireplaces and a 968 square foot attached garage. 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

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.

comparables were described as being improved with ranch style 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 \$238,764 or \$81.10 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 \$238,764 or \$81.10 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 \$68,693.

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 \$76,667 to \$79,588.

At the hearing the appellant testified that the duplexes he owns on Finley and Cronin² 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 \$79,588 was disclosed. The subject has a land assessment of \$10,886 and an improvement assessment of \$68,702 or \$23.34 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 seven comparable sales. The comparables were improved with five, one-story duplexes and two, part two-story and part one-story duplexes. The duplexes were of frame or masonry construction and built from 1992 to 2005. These duplexes ranged in size from 2,396 to 3,696 square feet of living area.

² The subject property is located on Cronin Drive.

Each comparable has a crawl space or basement foundation and similar features as the subject property. The sales occurred from March 2003 to April 2007 for prices ranging from \$188,000 to \$355,000 or from \$78.30 to \$100.57 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 \$222,642 to \$271,780. The subject's assessment reflects a market value of \$238,764.

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 2,970 to 3,488 square feet of living area. The comparables were constructed from 1995 to 2000. Each comparable had central air conditioning, three comparables had two fireplaces, one comparable had a basement and each comparable had an attached garage ranging in size from 924 to 1,176 square feet. These properties had total assessments ranging from \$77,030 to \$105,916 or from \$25.94 to \$30.37 per square foot of living area, including land. The subject has a total assessment of \$79,588 or \$27.03 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, with the exception of comparable sales #3 and #4. In his written submission the appellant discussed his adjustment process on the comparables. Based on his analysis the appellant was of the opinion these comparables had adjusted sales prices ranging from \$180,813 to \$243,257. 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 #6 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 does not support 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 eleven comparable sales. The Board finds appellant's comparable sales #2 and #3 and board of review comparable sale #3 and #7 were most similar to the subject in style, age, size and features. These comparables also sold most proximate in time to the assessment date at issue. The four comparables ranged in size from 2,756 to 3,182 square feet of living area and were built from 1995 to 2005. The sales occurred from April 2005 to March 2006 for prices ranging from \$195,000 to \$320,000 or from \$69.82 to \$100.57 per square foot of living area, land included. The subject's assessment reflects a market value of \$238,764 or \$81.10 per square foot of living area, land included, which is within the range established by the comparables. Based on this evidence the Property Tax Appeal Board finds the subject's assessment is reflective of the property's market value and a reduction in the subject's assessment is not warranted based on overvaluation through the use of comparable sales.

With respect to the lack of uniformity argument the Board finds the parties submitted eight comparables to support their respective positions. The Board finds the best comparables in the record were appellant's comparables #2 and #3 and the four equity comparables submitted by the board of review. These comparables were improved with one-story duplexes that ranged in size from 2,756 to 3,488 square feet of living area and were built from 1995 to 2000. These properties had similar features as the subject property. The comparables had total assessments

ranging from \$59,579 to \$105,916 or from \$21.62 to \$30.37 per square foot of living area, land included.³ Two of the board of review comparables were located on the same street and within the block as the subject property and had total assessments of \$77,030 and \$80,496 or \$25.94 and \$25.95 per square foot of living area, land included, respectively. These two comparables were slightly older than the subject and one did not have any fireplaces. The subject has a total assessment of \$79,588 or \$27.03 per square foot of living area, land included. The Board finds the subject's assessment is within the ranged established by the best comparables in the record. After considering adjustments and the differences in both parties' comparables that are most similar to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted. Based on this evidence the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was being inequitably assessed.

³ The total assessments for the appellant's comparables were calculated by dividing the "total assessments" as reflected on the appellant's grid by 3.

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.