



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

APPELLANT: Charles Walker
DOCKET NO.: 06-02829.001-R-1
PARCEL NO.: 23-07.0-405-007

The parties of record before the Property Tax Appeal Board are Charles Walker, the appellant; and the Sangamon County Board of Review.

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: \$ 9,115
IMPR.: \$ 42,656
TOTAL: \$ 51,771

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story brick dwelling containing 1,675 square feet of living area that is approximately 32 years old. Features include a finished basement, central air conditioning, a fireplace, and a two car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of the overvaluation argument, the appellant submitted three suggested comparable sales located in close proximity to the subject. The comparables consist of one-story brick or frame dwellings that are from 30 to 42 years old. One comparable has an unfinished basement and two comparables have partial finished basements. Other features include central air conditioning, one fireplace, and two car garages. The dwellings range in size from 1,216 to 2,009 square feet of living area. The comparables sold from February 2005 to November 2005 for prices ranging from \$137,500 to \$143,900 or from \$68.44 to \$118.34 per square of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$51,771 was disclosed. The subject's assessment reflects an estimated market value of \$155,468 or \$92.76 per square foot of living area including land using Sangamon County's 2006 three-year median level of assessments of 33.30%. In response to the appeal, the board of review argued the appellant's comparables have total assessments ranging from \$24.27 to \$39.20 per square foot of living area including land, which supports the subject's total assessment of \$30.88 per square foot of land area including land. The board of review did not submit any market value evidence addressing the overvaluation argument raised by the appellant. 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 this appeal. The Board further finds no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains three suggested comparable sales submitted by the appellant for the Board's consideration. The board of review did not submit any market value evidence addressing the overvaluation argument raised by the appellant. The Property Tax Appeal Board finds the comparables were generally similar to the subject in location, design and features. However, the comparables are slightly smaller in size and two comparables are somewhat older when compared to the subject. They sold from February 2005 to November 2005 for prices ranging from \$137,500 to \$143,900 or from \$68.44 to \$118.34 per square of living area including land. The subject's assessment reflects an estimated market value of \$155,468 or \$92.76 per square foot of living area including land, which falls within the range established by the comparable sales on a per square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's assessed valuation is supported.

Based on this analysis, the Property Tax Appeal Board finds the appellant has not demonstrated the subject property is overvalued by a preponderance of the evidence. Therefore, the Board finds the subject's assessment 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.



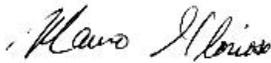
Chairman



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: September 28, 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.