

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Gregory and Leslie Sgro
DOCKET NO.: 06-02860.001-C-1
PARCEL NO.: 14-34.0-307-009

The parties of record before the Property Tax Appeal Board are Gregory and Leslie Sgro, the appellants, by attorney Gregory P. Sgro of Sgro, Hanrahan & Durr, L.L.P., Springfield, Illinois; and the Sangamon County Board of Review.

The subject property consists of a 9,120 square foot vacant lot with a residential zoning classification.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject's assessment is not reflective of its fair cash value. In support of this claim, the appellants submitted a purchase contract revealing the subject property sold for \$10,129 or \$1.11 per square foot of land area on June 30, 2004 through a public auction of surplus property. The seller was the County of Sangamon. Based on this evidence, the appellants 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 \$16,413 was disclosed. The subject's assessment reflects an estimated market value of \$47,480 using Sangamon County's 2006 three-year median level of assessments of 33.30%. The board of review did not submit any evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. However, the board of review offered to remove the township equalization factor of 1.0381%, which would reduce the subject's assessment to \$15,811.

The appellants were notified of this suggested assessment and given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the proposed assessment. However, the appellants acknowledged the Property Tax Appeal Board's decision regarding the subject property the prior assessment year under Docket Number 05-01602.001-C-1. In that appeal, the Board lowered the assessment of the subject property to \$10,640 based on the weight and equity of the

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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: \$ 10,640
IMPR.: \$ 0
TOTAL: \$ 10,640

Subject only to the State multiplier as applicable.

evidence. Thus, the appellants requested the prior year value be reinstated and applied to this instant appeal.

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is warranted.

The appellants argued the subject property's assessment was not reflective of its fair market value. 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). The Board finds the evidence in this record overcomes this burden.

The appellants argued the subject's assessment is not reflective of its fair market value. In support of this claim, the appellants submitted a purchase contract revealing the subject property sold for \$10,129 or \$1.11 per square foot of land area on June 30, 2004 through a public auction of surplus property. The seller was the County of Sangamon. The subject property had an assessment of \$16,413, which reflects an estimated market value of \$47,480. The subject's assessment reflects a market value greater than the thin value evidence presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellants' argument as required by Section 1910.40(a) of the rules of the Property Tax Appeal Board. Based on this record, the Property Tax Appeal Board finds a reduction in the subject's assessed valuation commensurate with the appellants' assessment request and the Board's prior year's valuation finding is appropriate.

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 29, 2008



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.