



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

APPELLANT: Gerald E. Gibson Jr.
DOCKET NO.: 07-02697.001-R-1
PARCEL NO.: 15-03.0-328-001

The parties of record before the Property Tax Appeal Board are Gerald E. Gibson Jr., the appellant; and the Sangamon County Board of Review.

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: \$10,130
IMPR.: \$57,318
TOTAL: \$67,448

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.45-acre parcel improved with a 7 year-old, one-story style brick and frame dwelling on a crawlspace foundation that contains 1,920 square feet of living area. Features of the home include central air conditioning, a sunroom, an attached garage that contains 576 square feet of building area and a detached garage that contain 780 square feet of building area. The subject is located in Spaulding, Clearlake Township, Sangamon County.

The appellant submitted evidence to the Property Tax Appeal Board claiming unequal treatment in the assessment process regarding the subject's improvement and land assessments as the basis of the appeal. In support of the improvement inequity argument, the appellant submitted property record cards and a grid analysis of four comparable properties located within two blocks of the subject. The comparables consist of one-story style frame dwellings that were reported to be 15 or 18 years old. Features

of the comparables include crawlspace foundations, central air conditioning and a fireplace. Each of the comparables has two garages that range in size from 516 to 936 square feet of building area. These properties have improvement assessments ranging from \$44,512 to \$54,038 or from \$21.66 to \$26.77 per square foot of living area. The subject has an improvement assessment of \$59,983 or \$31.24 per square foot of living area.

Regarding the land inequity argument, the appellant's grid indicated the lot sizes of his comparables were not listed on the properties' property record cards. The comparables had land assessments ranging from \$5,267 to \$7,637, while the subject has a land assessment of \$10,130.

The evidence further revealed that the appellant did not file a complaint with the board of review but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment after equalization of \$70,113 was disclosed. In support of the subject's improvement assessment, the board of review submitted property record cards and a limited grid analysis of five comparables located in the subject's neighborhood. The comparables consist of one-story style frame or brick and frame dwellings that are seven years old and range in size from 1,812 to 2,128 square feet of living area. Four comparables have full or partial basements, one of which is finished, while one comparable has a crawlspace foundation. The comparables have garages that contain from 576 to 1,128 square feet of building area. Some of the property record cards for the board of review's comparables were incomplete such that the Board could not clearly determine additional features of the properties. These properties have improvement assessments ranging from \$53,768 to \$69,310 or from \$27.34 to \$37.94 per square foot of living area.

In support of the subject's land assessment, the board of review submitted lot sizes and land assessment data on the same five comparables used to support the subject's improvement assessment. The comparable lots range in size from 0.59 to 1.01 acre and have land assessments ranging from \$10,342 to \$14,398 or from \$10,392 to \$17,529 per acre. The subject's land assessment is \$10,130 or \$6,986 per acre.

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 that a reduction in the subject property's assessment is warranted. The appellant argued unequal treatment in the assessment process as the basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden

of proving the disparity of assessment valuations 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 the appellant has overcome this burden.

Regarding the improvement inequity contention, the Board finds the parties submitted nine comparables. The appellant's comparables, while similar to the subject in foundation, living area and most features, were nevertheless older than the subject. Four of the board of review's comparables, while similar in age to the subject, had full or partial basements, one of which is finished, an amenity not enjoyed by the subject. The Board finds the board of review's comparable 4 is very similar to the subject in foundation, age, size and most features and has an improvement assessment of \$28.04 per square foot of living area. The subject's improvement assessment of \$31.24 per square foot is not supported by this most representative comparable.

Regarding the land inequity contention, the Board gave less weight to the appellant's comparables because no lot sizes were submitted to permit a comparison to the subject. The board of review's comparables range in size from 0.59 to 1.01 acre and had land assessments ranging from \$10,392 to \$17,529 per acre. The subject's 1.45-acre lot has a land assessment of \$6,986 per acre, which is well below the board of review's comparables on a per acre basis. Therefore, no reduction in the subject's land assessment is justified.

After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports a reduction in the subject's improvement assessment. However, the record indicates that the appellant did not file a complaint with the board of review but appealed the assessment directly to the Property Tax Appeal Board based on 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:

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. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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.