



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

APPELLANT: James T. Howard
DOCKET NO.: 07-04053.001-R-1
PARCEL NO.: 22-09.0-153-008

The parties of record before the Property Tax Appeal Board are James T. Howard, 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: \$1,852
IMPR: \$8,093
TOTAL: \$9,945**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property of 5,800 square feet is improved with a single-family dwelling of frame and masonry construction containing 624 square feet of living area. The dwelling is 62 years old. Features of the home include an unfinished basement of 604 square feet of building area, central air conditioning, and a 216 square foot garage. The property is located in Springfield, Woodside Township, Sangamon County.

The appellant's appeal is based on unequal treatment in the assessment process with regard to both the land and improvement assessments of the subject property. In support of these arguments, the appellant submitted a grid analysis with limited information on four comparable properties of 5,800 square feet each and which have been improved with residential dwellings of frame and masonry exterior construction. The dwellings range in age from 67 to 92 years old. The comparable dwellings range in size from 784 to 900 square feet of living area. Features include basements ranging in size from 750 to 825 square feet of building area, central air conditioning, and 216 square foot garages.

While the subject's own equalized land assessment as set forth in the final decision of the Sangamon County Board of Review was

\$1,852, in the grid analysis the appellant reported the subject's land assessment was \$1,716. Moreover, the appellant reported that each of the comparables had a land assessment of \$1,785. Based on this evidence, the appellant requested a land assessment reduction to \$1,800.

As to the improvement (building) inequity argument, the appellant did not include any data concerning improvement assessments for the subject or any of the comparables set forth in the grid analysis. The final decision of the Sangamon County Board of Review reveals an equalized improvement assessment of \$8,093 for the subject dwelling or an assessment of \$12.97 per square foot of living area. The appellant requested a reduction in the subject's improvement assessment to \$7,866 or \$12.61 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$9,945 was disclosed. The board of review noted that appellant provided insufficient data for analysis. The board of review provided no other responsive data to this appeal.

In written rebuttal, the appellant disputed the board of review's stance that insufficient data had been filed in this 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 Board further finds a reduction in the subject's assessment is not warranted on the evidence submitted.

The appellant contends unequal treatment in the subject's land and improvement assessments as the basis of the appeal. 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 appellant's appeal, the Board finds the appellant has not met this burden.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of assessed values of the subject and comparables along with their physical, locational, and jurisdictional similarities. In this appeal, the appellant's grid analysis provided no improvement assessment data for comparison and/or analysis purposes. Thus, the Property Tax Appeal Board finds that appellant has submitted insufficient evidence to challenge the correctness of the subject's improvement assessment on this record in the absence of submitting the improvement assessments of the four comparable properties for consideration by the Board.

Next, as set forth in the grid analysis, the subject has a lower total land assessment than four identical comparable parcels of 5,800 square feet of land area. Appellant reported the subject having a land assessment of \$1,716 and the comparables having land assessments of \$1,785 each. Such evidence as stated in the grid analysis is not evidence of an inequity with regard to the subject parcel, assuming the land assessment data were correct. Furthermore, the subject's actual total equalized land assessment was \$1,852, not \$1,716 as reported in the grid analysis. This error in the subject's land assessment brings into question the accuracy of the land assessments of the comparable properties which appellant has reported.

In conclusion, the appellant's appeal submission has not established that the subject land and/or improvement assessments were inequitable by clear and convincing evidence. As such, the Board finds that no reduction in the subject's land or improvement assessments is warranted on this record.

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: April 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.