



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

APPELLANT: Darwin Burkhart
DOCKET NO.: 07-04476.001-R-1
PARCEL NO.: 29-07.0-476-021

The parties of record before the Property Tax Appeal Board are Darwin Burkhart, 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: \$12,580
IMPR.: \$79,249
TOTAL: \$91,829**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling with a brick and vinyl siding exterior that contains 2,750 square feet of above grade living area. The dwelling is 10 years old. Features of the home include a full basement that has finished area, central air conditioning, a fireplace and a three-car attached garage. The property is located in Chatham, Ball Township, Sangamon County.

The appellant contends overvaluation based on comparable sales as the basis of the appeal. In support of this argument the appellant provided descriptions and sales data on three comparables located in Chatham. The comparables are improved with two-story dwellings with brick and vinyl exteriors that range in size from 2,650 to 2,967 square feet of above grade living area. The dwellings are either 9 or 10 years old. Each comparable has a basement that is partially finished, each comparable has central air conditioning, each comparable has one fireplace and each comparables has either a 3 or 3.5-car attached garage. These properties sold from July 2007 to April 2008 for prices ranging from \$259,000 to \$269,900 or from \$87.63 to \$101.85 per square foot of above grade living area. By adding the above grade living area to the below grade finished area, the

appellant indicated the comparables had total living areas ranging from 3,650 to 4,280 square feet and unit prices ranging from approximately \$60.50 to \$74.00 per square foot.

The appellant further submitted a listing of the subject property for an asking price of \$279,900 and further disclosed the subject was purchased in April 2005 for a price of \$270,000.

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 issued by the board of review increasing the assessment from \$91,829 to \$95,980. Based on this evidence the appellant requested the subject's assessment be reduced to \$91,829.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$95,980 was disclosed. Pursuant to the assessment notice, the total assessment reflects a market value of \$287,940 or \$104.71 per square foot of above grade living area. The board of review argued that the subject's assessment reflects a market value of \$70.50 per square foot of living area when including the finished basement area, which is within the range established by the comparables on a per square foot basis.¹ After reviewing the appellant's evidence, the board of review requested the subject's assessment be confirmed.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends overvaluation as the basis of the appeal. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant provided information on three comparable sales that were similar to the subject in location, age, style, size and features. These properties sold from July 2007 to April 2008 for prices ranging from \$259,000 to \$269,900 or from \$87.63 to \$101.85 per square foot of above grade living area. The appellant also indicate the subject property was purchased in

¹ Actually, the board of review used the subject's purchase price of \$270,000 and divided that by 3,830 square feet of total living area, which included the subject's finished basement area. When using the market value as reflected by the assessment of \$287,940 results in an indicated unit value of \$75.18 per square foot of living area, which is above the range established by the comparable sales.

April 2005 for a price of \$270,000. The subject property's total assessment of \$95,980 reflects a market value of \$287,940 or \$104.71 per square foot of above grade living area, which is above the range established by the sales and above the subject's April 2005 purchase price. The Board finds this evidence demonstrates the subject is overvalued for assessment purposes and a reduction is warranted.

The Board further finds the record demonstrates 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 may grant is limited. Section 1910.60(a) of the 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 commensurate with the appellant's request is supported.

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 M. Louie

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: December 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.