



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

APPELLANT: Arthur & Delores Lawson
DOCKET NO.: 07-04517.001-R-1
PARCEL NO.: 14-22.0-378-005

The parties of record before the Property Tax Appeal Board are Arthur & Delores Lawson, the appellants; 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: \$2,544
IMPR.: \$7,456
TOTAL: \$10,000**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.5-story single family dwelling with 1,514 square feet of living area. The dwelling has a partial unfinished basement and a detached 1-car garage. The property is located in Springfield, Capital Township, Sangamon County.

The appellant, Arthur Lawson, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant indicated the subject dwelling was 75 years old with features that include an old iron sink, a 1950's era furnace, the original cabinets, a shower (no bathtub) and no storm windows. The appellant indicated on the petition the subject dwelling had 1,345 square feet of living area. He indicated on the appeal petition that the subject property was purchased in December 2000 for a price of \$24,750. He testified that the only thing he has done to the subject since his purchase was to replace the shower stall at a cost of a couple of hundred dollars. During the hearing Mr. Lawson testified that using interior measurements he calculated the subject as having 1,162 square feet of living area.

To demonstrate overvaluation the appellant submitted descriptions, copies of photographs and sales data on three comparables. The three comparables used by the appellant included a one-story dwelling and two, 1.5-story dwellings. The appellant indicated the comparables were either 30 or 75 years old. The dwellings were of frame, brick and aluminum or frame and aluminum exterior construction. The appellant indicated the comparables ranged in size from 1,155 to 1,229 square feet of living area. Each comparable was described as having central air conditioning, one comparable has a fireplace and each comparable has a garage ranging in size from 250 to 420 square feet. The sales occurred from March 2006 to March 2007 for prices ranging from \$21,502 to \$32,000 or from \$17.55 to \$27.70 per square foot of living area.

The appellant testified that the data used in his analysis was from a Realtor. The appellant also testified the comparables were located either one or four blocks from the subject. The appellant was of the opinion these sales were better than the subject property. The appellant testified that he has been in both comparable #1 and comparable #3.

Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$16,399 was disclosed. The subject's assessment reflects a market value of approximately \$49,200.

In support of the assessment the board of review submitted a copy of the subject's assessment calculation report and a photograph of the subject. Attached to the assessment calculation report was a schematic containing the exterior measurements of the subject dwelling resulting in a size estimate of 1,514 square feet of living area.

In further support of the assessment the board of review submitted descriptions, photographs and sales information on six comparable sales improved with two-story dwellings of frame or frame and brick construction that ranged in size from 1,458 to 1,856 square feet of living area. The board of review indicated the subject was built in 1860 while the comparables were constructed from 1894 to 1931. Each comparable had a basement, four comparables had central air conditioning, two comparables had fireplaces and each comparable had a garage ranging in size from 252 to 864 square feet. The comparables sold from April 2005 to February 2008 for prices ranging from \$74,900 to \$95,500 or from \$45.80 to \$60.91 per square foot of living area. The board of review submitted an analysis indicating these properties had adjusted sales prices ranging from \$62,799 to \$73,979. Based on this data, the board of review requested confirmation of the assessment.

In rebuttal the appellant testified and submitted written comments explaining that the comparables used by the board of review were superior to the subject property. He also asserted that the subject is a 1.5 story home and not a two-story dwelling as the board of review contends.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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.

Initially, the Board finds the best evidence of the subject's size was presented by the board of review establishing the subject had 1,514 square feet of living area.

The Board finds the parties submitted information on nine comparable sales to support their respective positions. After reviewing the record, considering the photographs and weighing the testimony, the Board finds the comparable sales most representative of the subject property are appellant's comparable sales #2 and #3. These two comparables are similar to the subject in location and style. These two properties sold in February 2007 and March 2007 for prices of \$21,502 and \$32,000 or \$17.55 and \$27.70 per square foot of living area. The subject's equalized assessment of \$16,999 reflects a market value of approximately \$49,200 or approximately \$32.50 per square foot of living area, which is above the value of these two most similar sales. Based on these sales the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

The Board gave less weight to the board of review comparables due to the fact these properties were superior to the subject dwelling.

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.