



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

APPELLANT: Theodore F. Curtis
DOCKET NO.: 07-04609.001-R-1
PARCEL NO.: 23-18.0-128-003

The parties of record before the Property Tax Appeal Board are Theodore F. Curtis, 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: \$10,000
IMPR.: \$65,000
TOTAL: \$75,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property of 12,410 square feet is improved with a two-story dwelling of frame and masonry construction containing 2,868 square feet of living area. The dwelling is 19 years old. Features of the home include a partial finished basement, central air conditioning, two fireplaces, and an attached two-car garage. The property is located in Springfield, Capitol Township, Sangamon County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellant submitted a grid analysis and brief. The appellant also reported the subject property was purchased in April 2005 for \$193,000 and in the brief, the appellant reported that after purchase a main floor family room of 440 square feet was added at a construction cost of \$33,000.

In the grid, the three comparables were described by the appellant as being within three blocks of the subject property. The parcels range in size from 10,560 to 12,410 square feet of land area and are improved with two-story frame and masonry

dwellings that were each 18 years old. The dwellings range in size from 2,752 to 2,836 square feet of living area. Features include basements, one of which includes finished area, central air conditioning, one or two fireplaces, and two-car garages. The comparables have improvement assessments ranging from \$59,330 to \$65,027 or from \$22.67 to \$27.44 per square foot of living area. The subject's improvement assessment is \$65,000 or \$22.66 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$59,666 or \$20.80 per square foot of living area.

In support of the overvaluation argument, the appellant submitted sale dates and prices for each of the comparables. The sales occurred between February and June 2007 for prices ranging from \$205,000 to \$215,000 or from \$72.28 to \$78.12 per square foot of living area, land included. Based on this evidence, the appellant requested a total assessment reduction to \$69,666 or to reflect a market value of approximately \$209,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$75,000 was disclosed. The subject's assessment reflects an estimated market value of \$225,023 or \$78.46 per square foot of living area, land included, using the 2007 three-year median level of assessments for Sangamon County of 33.33%.

In response to the appellant's data, the board of review noted that appellant's comparable sales were all after the assessment date of January 1, 2007. The board of review also presented a grid analysis of 10 suggested comparables, three of which were the appellant's comparables; these properties sold both before and after the assessment date.

The board of review's grid analysis presented seven new comparables that were located within five blocks of the subject and had parcels ranging in size from 10,498 to 12,410 square feet of land area. Each parcel is improved with a two-story frame and masonry dwelling that was built between 1988 and 1993. The dwellings range in size from 2,548 to 2,976 square feet of living area. Six comparables have basements, three of which have finished area. Each comparable has central air conditioning, one or two fireplaces, and a garage ranging in size from 400 to 736 square feet of building area. These seven new comparables have improvement assessments ranging from \$60,270 to \$68,247 or from \$21.83 to \$24.52 per square foot of living area. Each of these comparables was reportedly sold between December 2005 and April 2008 for prices ranging from \$207,500 to \$245,000 or from \$78.22 to \$94.53 per square foot of living area including land.

The board of review also presented a comparable sales report that "adjusts for differences between the comps and the subject." This report reiterated the ten comparables, including the three properties presented by the appellant, and reflected adjustments for differences from -\$8,674 to +\$26,997 which resulted in adjusted sales prices for the ten properties ranging from

\$216,808 to \$255,898. From this data, the board of review argued that the median sales price was \$229,557 and the subject's current estimated market value is below the median. Moreover, the board of review's evidence which was filed in December 2008 reports that its comparable #1 "is currently listed for sale at \$259,900 and the sale is pending. The list price equates to \$100.89 per square foot."

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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.

The appellant contends unequal treatment in the subject's improvement assessment as a 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). After an analysis of the assessment data, the Board finds the appellant has not met this burden.

The parties submitted ten equity comparables to support their respective positions before the Board. Based on differences in basement foundation and/or basement finish, the Board has given less weight to appellant's comparables #2 and #3 and board of review comparables #1, #4, #6, and #10. The Board finds appellant's comparable #1 and board of review comparables #2, #3 and #8 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$22.68 to \$24.52 per square foot of living area. The subject's improvement assessment of \$22.66 per square foot of living area is barely below the range established by the most similar comparables. After considering adjustments and the differences in both parties' comparables when compared to the subject, the Board finds the subject's improvement assessment is equitable and a reduction in the subject's assessment is not warranted.

The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

Again, the parties submitted a total of ten comparable sales for the Board's consideration. Based on differences in basement foundation and/or basement finish, the Board has given less weight to appellant's comparables #2 and #3 and board of review comparables #1, #4, #6, and #10. The Board finds appellant's comparable #1 and board of review comparables #2, #3 and #8 were most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold from January 2006 to February 2007 for prices ranging from \$78.13 to \$84.77 per square foot of living area including land. The subject has an estimated market value based on its assessment of \$225,023 or \$78.46 per square foot of living area, land included, using the 2007 three-year median level of assessments for Sangamon County of 33.33%, which is within the range of the most similar comparables on per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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. Loras

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: May 20, 2011

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.