



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

APPELLANT: Kamyar Dezhgosha
DOCKET NO.: 07-04621.001-R-1
PARCEL NO.: 22-35.0-252-040

The parties of record before the Property Tax Appeal Board are Kamyar Dezhgosha, 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: \$16,875
IMPR.: \$61,152
TOTAL: \$78,027**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 13,300 square foot parcel improved with a one-story single family dwelling of frame and brick construction that contains 2,098 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and a two-car attached garage. The property is located in Springfield, Capital Township, Sangamon County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted descriptions, copies of photographs and sales data on three comparable properties. The appellant testified the comparables were located in the subject's neighborhood and indicated they were located within two-blocks of the subject property. The appellant further testified the information on the comparable sales was provided by the Remax real estate agent that sold him the subject property. The comparables were composed of two, one-story dwellings and a two-story dwelling. These homes are of brick construction and ranged

in age from 12 to 15 years old. The dwellings ranged in size from 2,113 to 3,220 square feet of living area. The appellant indicated each comparable had central air conditioning, one fireplace, and a two-car garage. These properties sold from April 2006 to February 2008 for prices ranging from \$215,000 to \$225,000 or from \$79.28 to \$106.48 per square foot of living area. The appellant also indicated the subject property sold in September 2002 for a price of \$209,000. Based on these sales the appellant requested the subject's assessment be reduced to \$73,430, which reflects a market value of approximately \$220,290 or \$105.00 per square foot of living area.

The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the township equalization factor applied by the board of review increasing the subject's assessment from \$78,027 to \$78,971.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$78,971 was disclosed. The subject's total assessment reflects a market value of \$236,913 or \$112.92 per square foot of living area. The board of review contends the appellant did not provide enough data to determine value.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds 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.

The Board finds the only evidence of market value was presented by the appellant. The appellant provided information on three comparables sales in support of his argument. The Board finds comparable #2 was most similar to the subject in style and size. This property sold in October 2007 for a price of \$225,000 or \$106.48 per square foot of living area. The subject's total equalized assessment reflects a market value of \$236,913 or \$112.92 per square foot of living area, which is above the price established by the most similar comparable.

The Board further finds the record indicates the appellant 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.