

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: P. Thomas Casteel
DOCKET NO.: 07-04632.001-R-1
PARCEL NO.: 29-07.0-476-013

The parties of record before the Property Tax Appeal Board are P. Thomas Casteel, the appellant; and the Sangamon County Board of Review.

The subject property consists of a two-story single family dwelling with a brick and vinyl exterior that contains 2,663 square feet of living area. Features of the dwelling include a full basement, central air conditioning, one fireplace and a three-car attached garage. The dwelling is 10-years old and is located in Chatham, Ball Township, Sangamon County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted assessment information on three comparables that were improved with two-story dwellings of brick and vinyl exterior construction. Each comparable had 2,600 square feet of living area and was 10 years old. Each comparable had a basement, central air conditioning, a fireplace and a three-car garage. The properties were located either next door or across the street from the subject. These properties had total assessments ranging from \$80,683 to \$82,336 and improvement assessments ranging from \$66,720 to \$69,187 or from \$25.66 to \$26.61 per square foot of living area. The appellant also submitted an appraisal estimating the subject property had a market value of \$227,000 as of July 28, 2000. The appellant asserted the purpose of the appraisal was to verify the size of the home to be 2,663 square feet. The evidence further revealed the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. Based on this evidence the appellant requested the subject's assessment be reduced to the pre-equalized amount of \$86,151.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment totaling \$90,045 was disclosed. The subject had an improvement assessment of \$76,082 or \$28.57 per square foot of living area. The board of review argued the appraisal submitted by the appellant was too

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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:	\$	13,963
IMPR.:	\$	72,188
TOTAL:	\$	86,151

Subject only to the State multiplier as applicable.

old to determine value as of the assessment data at issue. The board of review did not address the appellant's equity argument. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued his appeal is based on assessment inequity not market value founded on the appraisal.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported.

The appellant argued assessment inequity 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 assessments 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 assessment data the Board finds a reduction is warranted.

The Board finds the appellant submitted information on three equity comparables that demonstrated the subject property was being inequitably assessed. These comparables were similar to the subject in most respects with total assessments ranging from \$80,683 to \$82,336 and improvement assessments ranging from improvement assessments ranging from \$66,720 to \$69,187 or from \$25.66 to \$26.61 per square foot of living area. The subject has a total assessment of \$90,045 and an improvement assessment of \$76,082 or \$28.57 per square foot of living, which are above the ranges established by the comparables. The board of review did not submit any evidence to refute this aspect of the appellant's argument.

The Board finds, however, the record indicates that 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 may 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).

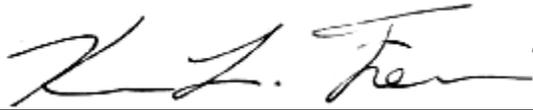
Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

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.

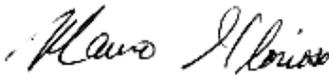
Chairman



Member



Member



Member



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 24, 2009



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.