



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

APPELLANT: J. Christopher Branham
DOCKET NO.: 07-04638.001-R-1
PARCEL NO.: 29-02.0-276-005

The parties of record before the Property Tax Appeal Board are J. Christopher Branham, 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: \$58,951
IMPR.: \$58,500
TOTAL: \$117,451**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of frame construction that contains 2,727 square feet of living area. The dwelling is approximately 52 years old. Features of the home include a partial basement with 1,240 square of finished area, central air conditioning, three fireplaces and a 834 square foot attached garage. Other features include a deck, gazebo, shed and an in-ground swimming pool. The property is located in Springfield, Ball Township, Sangamon County.

The appellant contends the subject's improvement is inequitably assessed and the assessment is in error due to incorrect measurements of the dwelling, deck and garage. The appellant testified that using exterior measurements of the dwelling and garage he determined the subject home has 2,727 square feet of living area and the garage has 834 square feet. The property record card for the subject states the dwelling has 2,980 square feet and the garage has 1,050 square feet. The appellant also testified he measured the subject's wooden deck as having 700 square feet while the property record card indicates the subject

deck has 1,600 square feet. The appellant contends the subject's assessment should be adjusted to account for these errors.

Additionally, to demonstrate assessment inequity the appellant selected six comparables improved with one-story dwellings of frame construction that ranged in size from 2,153 to 2,831 square feet of living area. These homes ranged in age from 37 to 57 years old. Three of the comparables have basements with only one being finished with 290 square feet, each comparable has central air conditioning, four comparables have one fireplace and four comparables have garages ranging in size from 650 to 918 square feet. Only one comparable has a swimming pool. These properties have improvement assessments ranging from \$32,237 to \$64,575 or from \$14.09 to \$22.81 per square foot of living area. The appellant asserted the average improvement assessment for the comparables was \$17.35 per square feet of living area. Using 2,727 square feet of living area for the subject, the appellant asserted the subject has an improvement assessment of \$32.69 per square foot of living area. He requested the subject's improvement assessment be adjusted to \$17.35 per square foot of living area.

The appellant provided the township assessment calculation reports for the subject and the comparables as well as photographs of the properties. A review of the subject's calculation report disclosed the subject being described as having 2,980 square feet of living area with a 1,050 square foot garage and a 1,600 square foot deck. The report also indicated the subject's gazebo, shed, pool and pool heater were valued at \$12,868. After applying the neighborhood factor of 1.5095 these components have value of \$19,424, which then results in an equalized assessment of \$6,767.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$148,090 was disclosed. The board of review's representative was of the opinion the appellant did not provide sufficient proof to dispute the assessment of the subject.

After hearing the testimony and considering the evidence, 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 and testimony in the record supports a reduction in the subject's assessment.

The appellant first argued the subject dwelling, garage and deck measurements used to calculate the assessment were incorrect. The subject's township assessment calculation report described the subject dwelling as having 2,980 square feet of living area, the garage as having 1,050 square feet and the deck as having 1,600 square feet. The appellant testified that using exterior measurements he calculated the subject home as having 2,727 square feet of living area and the garage as having 834 square

feet. He testified he measured the deck as having 700 square feet. The Board finds this is the best evidence of size of the subject property. The appellant's testimony with respect to measuring the subject was credible and during his testimony he referenced a drawing he made as he calculated the size of the subject improvements. The board of review presented no testimony to refute the appellant's assertion or to establish how the subject property was measured and reported on the township assessment calculation report. Based on this record the Board finds the subject dwelling has 2,727 square feet of above grade living area, the garage has 834 square feet of building area and the deck has 700 square feet.

The appellant also contends 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 appellant submitted descriptions, photographs and assessment information six comparables to support his argument. These comparables were generally similar to the subject in style and size. They were slightly inferior to the subject in features in that the subject had additional fireplaces, a finished basement, a gazebo, shed, pool and pool heater not enjoyed by most of the comparables. The comparables had improvement assessments ranging from \$14.23 to \$22.81 per square foot of living area. The subject has an improvement assessment of \$32.69 per square foot of living area using the correct size of 2,727 square feet. After making an adjustment for the equalized assessment of \$6,767 attributable to the some of the additional features such as the gazebo, shed, pool and pool heater, the subject's improvement assessment would be \$30.21 per square foot of living area, which is still above the range established by the appellant's comparables. The Board finds the board of review did not present any equity comparables to refute the appellant's argument. After considering adjustments and the differences in the appellant's comparables when compared to the subject, the Board finds the subject's improvement assessment is not equitable and a reduction in the subject's assessment 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. 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.