

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Linda Goetz  
DOCKET NO.: 07-04781.001-R-1  
PARCEL NO.: 21-24.0-401-034

The parties of record before the Property Tax Appeal Board are Linda Goetz, the appellant, and the Sangamon County Board of Review.

According to the appellant's appeal petition, the subject property consists of a 9-year-old, one-story single family dwelling of frame and masonry exterior construction and containing 2,239 square feet of living area. The dwelling features central air conditioning, a fireplace, a 2,000 square foot basement of which 900 square feet has been finished, and a two-car garage. The property is located in Sangamon County, Illinois.

The appellant claims overvaluation as the basis of the appeal which was filed with the Property Tax Appeal Board on May 2, 2008. In support of the overvaluation claim, appellant submitted a grid analysis of three suggested comparable properties in the subject's subdivision with sales data. The comparables consist of one-story masonry or frame and masonry constructed dwellings that were 6 or 12 years old. The comparables range in size from 1,900 to 2,189 square feet of living area. Each comparable has central air conditioning, a fireplace, and a two or two and one-half car garage. Each dwelling also features a basement ranging in size from 1,000 to 1,900 square feet of building area with finished area ranging from 600 to 1,029 square feet. Each comparable is further described as having either a sun porch or a screened porch. These properties sold between June 2006 and April 2007 for prices ranging from \$195,000 to \$234,500 or from \$90.70 to \$113.16 per square foot of living area, including land. The subject's equalized assessment results in an estimated fair market value of \$291,968 or \$130.40 per square foot of living area, including land, based on the 2007 three-year median level of assessments for Sangamon County of 32.32%.

The evidence further revealed that the appellant did not file a 2007 assessment complaint with the board of review but filed an appeal directly to the Property Tax Appeal Board following

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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:	\$	16,667
IMPR.:	\$	76,569
TOTAL:	\$	93,236

Subject only to the State multiplier as applicable.

receipt of the notice of an equalization factor dated April 4, 2008.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$94,364 was disclosed. After reviewing the appellant's evidence referred to above, the board of review agreed to reduce the subject's assessment by the amount of increase caused by the application of the equalization factor or, namely, to a total assessment of \$93,236.

The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did respond to the Property Tax Appeal Board by the established deadline. In her response, appellant indicated that a professional appraisal she had performed establishes a total value of \$270,000 for the subject property. With this response to the Property Tax Appeal Board, the appellant submitted a copy of an appraisal with an opinion of the estimated fair market value of the subject property as of December 31, 2008 of \$270,000. Based on this evidence, appellant rejected the proposed assessment suggested by the board of review.

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 originally submitted, the Board finds that a reduction in the subject's assessment is supported.<sup>1</sup> The appellant's appraisal, however, has not been considered as it was filed late.

Most importantly, this record indicates that the appellant did not file a complaint with the board of review but 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

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<sup>1</sup> As noted in a letter dated September 9, 2008 from the Property Tax Appeal Board to the appellant, all information necessary for the filing of her appeal had been received. Furthermore, pursuant to the Rules of the Property Tax Appeal Board, "without a written request for an extension [of time], no evidence will be accepted after the petition is filed." (86 Ill. Admin. Code, Sec. 1910.30(g)).

equalization factor. 86 Ill. Admin. Code, Sec. 1910.60(a).

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

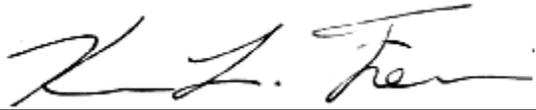
Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, **the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.** [Emphasis added.]

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 (4<sup>th</sup> Dist. 1999).

Based on a review of the original 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.

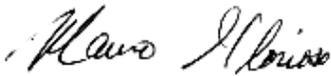
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Chairman



\_\_\_\_\_  
Member



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Member



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Member



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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 27, 2009



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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.