



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

APPELLANT: Judy & Otto Gatschenberger  
DOCKET NO.: 07-04796.001-R-1  
PARCEL NO.: 06-25.0-178-017

The parties of record before the Property Tax Appeal Board are Judy and Otto Gatschenberger, the appellants; 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: \$14,381  
IMPR.: \$46,619  
TOTAL: \$61,000**

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,000 square foot parcel improved with a one-story dwelling of brick and vinyl exterior construction that contains 2,622 square feet of living area. The dwelling was constructed in 1988. Features of the home include central air conditioning, one fireplace and a two-car attached garage. The property is located in Sherman, Fancy Creek Township, Sangamon County.

The appellants contend overvaluation and assessment inequity as the bases of the appeal. In support of this argument the appellants submitted an analysis using three comparable sales described as being improved with one-story dwellings that range in size from 2,632 to 2,798 square feet of living area. The dwellings are of vinyl or brick and vinyl exterior construction and range in age from 6 to 14 years old. Each comparable has central air conditioning, one comparable has a fireplace and each comparable has a 2 or 2.5-car garage. These properties sold from October 2005 to October 2007 for prices ranging from \$180,000 to \$199,500 or from \$65.40 to \$74.42 per square foot of living area. These same comparables had improvement assessments ranging from \$38,922 to \$58,188 or from \$14.72 to \$20.80 per square foot of

living area. The subject's total assessment of \$69,441 reflects a market value of approximately \$208,323 or \$79.45 per square foot of living area. The subject has an improvement assessment of \$55,060 or \$21.00 per square foot of living area. Based on this evidence the appellant request the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal, wherein its final assessment of the subject totaling \$69,441 was disclosed. The board of review submitted information on three comparable sales located in Sherman, Illinois in support of the subject's assessment. The comparables were improved with two, one-story dwellings and a 1.5-story dwelling that ranged in size from 1,864 to 3,350 square feet of living area. The dwellings ranged in age from 17 to 21 years old. Each comparable has central air conditioning, a fireplace and a 2 or 2.5-car attached garage. These properties sold from July 2005 to August 2008 for prices ranging from \$159,000 to \$248,000 or from \$69.13 to \$91.20 per square foot of living area. The board of review argued the subject's assessment reflecting a market value of \$79.45 per square foot of living area is within the range established by the sales and requested confirmation of the assessment.

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 in the record supports a reduction in the subject's assessment.

The appellants argued in part 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal of the subject property as of the assessment date at issue, a recent sale of the subject property or documentation of not fewer than three comparable sales. 86 Ill.Admin.Code 1910.65(c). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the comparables used by the appellants were most similar to the subject in size and style. The Board also finds the appellants' comparables sold most proximate in time to the assessment date at issue. The comparables were improved with one-story dwellings that ranged in size from 2,632 to 2,798 square feet of living area. These properties sold from October 2005 to October 2007 for prices ranging from \$180,000 to \$199,500 or from \$65.40 to \$74.42 per square foot of living area. The subject's total assessment of \$69,441 reflects a market value of approximately \$208,323 or \$79.45 per square foot of living area, which is above the range established by the comparables. Based on this record the Property Tax Appeal Board finds the subject property had a market value of \$183,000 as of January 1, 2007.

Based on this finding a reduction in the subject's assessment is justified.

The Board further finds, after considering the reduction to the subject's assessment based on the market value finding herein, a further reduction for assessment inequity is not justified.

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

*Frank J. Huff*

Member

Member

*Mario M. Louie*

*Shawn R. Lerski*

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: May 21, 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.