FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Douglas Butler
DOCKET NO.: 08-00931.001-R-1
PARCEL NO.: 21-24.0-339-006

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds ***no change*** 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:	$29,792
IMPR.:	$83,471
TOTAL:	$113,263

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel has 15,657 square feet of land area that is improved with a 13-year old, two-story dwelling of frame and masonry construction containing 3,092 square feet of living area with a full basement that is partially finished. Features of the home include central air conditioning, a fireplace, and an attached three-car garage. The property is located in Springfield, Capitol Township, Sangamon County.

The appellant's appeal is based on overvaluation of the subject property as shown in Section 2d of the Residential Appeal form. In support of this market value argument, the appellant submitted information on four sales comparables in a grid analysis along with a brief. In the brief, the appellant described having 'adjusted' the sale prices of the comparables "less land assessment values." Appellant further described that two, 1 ½-story dwellings were included to "have golf course representation." In the brief, the appellant also made a land assessment inequity argument.

As described in the grid, the properties were located within 2 ½-blocks of the subject. Each parcel was improved with either a one and one-half-story or a two-story masonry or frame and masonry dwelling that range in age from 11 to 17 years old. The comparables range in size from 2,808 to 5,456 square feet of living area. Each comparable features a basement which is partially finished, central air conditioning, one or two fireplaces, and a garage ranging in size from 576 to 768 square feet of building area. The sales occurred from July 2007 to April 2008 for prices ranging from $277,000 to $550,000 or from $94.43 to $100.81 per square foot of living area, including land.[1] Based on this evidence, the appellant requested a reduction in the subject's total assessment to $93,743 which would reflect a market value of approximately $281,229.

As to the land inequity argument, the four comparable parcels range in size from 19,650 to 34,287 square feet of land area. The parcels have land assessments ranging from $16,278 to $32,556 or from $0.82 to $1.26 per square foot of land area. The subject has a land assessment of $29,182 or $1.86 per square foot of land area. Based on this evidence, the appellant requested a reduction in the subject's land assessment to $15,876 or $1.03 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of $113,263 was disclosed. The subject's equalized assessment reflects an estimated market value of $343,638 or $111.14 per square foot of living area including land using the 2008 three-year median level of assessments for Sangamon County of 32.96%.

In support of the subject's assessment, the board of review presented a memorandum and a sales report "that accounts for every difference between the subject property and each sale property using market-derived adjustments from our appraisal system." In this report, the board of review presented six properties, two of which were appellant's comparables #2 and #4.

The four new comparables presented by the board of review were said to be in the subject's subdivision and consist of two-story frame or masonry dwellings that range in age from 12 to 16 years old. The dwellings range in size from 3,086 to 3,434 square feet of living area. Each comparable has a finished area basement, central air conditioning, one or two fireplaces, and a garage. These comparables sold between January 2007 and January 2008 for prices ranging from $323,000 to $350,000 or from $94.06 to $111.80 per square foot of living area including land.

As to the appellant's land inequity argument, the board of review did not specifically address the data, but based on the underlying property sheets, the four comparables had land parcels

[1] No adjustment should be made for land assessment values. Sale prices are reflective of the land and all improvements present on the property at the time of sale.

ranging in size from 15,246 to 20,597. Based on the land assessment data on the underlying sheets, these parcels had land assessments ranging from $1.20 to $1.91 per square foot of land area.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant noted that only one board of review comparable had a higher per-square-foot value than the subject. In this regard, the appellant argued that the "average" sale price of all of the comparables be applied to the subject. Based on his analysis, the appellant contends the data supports reductions in both the land and improvement assessments of the subject property.

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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. 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 evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eight comparable sales for the Board's consideration. The Board finds appellant's comparables #2, #3 and #4 along with the four 'new' comparables submitted by the board of review were most similar to the subject in location, size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January 2007 and January 2008 for prices ranging from $277,000 to $550,000 or from $94.06 to $111.80 per square foot of living area including land. The subject's assessment reflects a market value of approximately $343,638 or $111.14 per square foot of living area, including land, which is within the range of the most similar comparables on this record. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

As to the land inequity argument, taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations 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 the appellant has not met this burden as to the land inequity argument.

The parties submitted eight comparable properties for comparison to the subject property. The Board finds that in terms of land size only appellant's comparables #1 and #2 along with board of review comparables #4, #5 and #6 were similar to the subject parcel. These most similar comparable parcels were assessed from $0.82 and $1.91 per square foot of land area while the subject was assessed at $1.86 per square foot of land area which is within the range of the most similar comparables. On the basis of the assessment equity information submitted by the parties, the Board finds that the evidence has not demonstrated that the subject property is assessed in excess of what equity would dictate. Therefore, the Property Tax Appeal Board finds that no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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: May 20, 2011

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.