



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

APPELLANT: Dottie Anderson  
DOCKET NO.: 08-04067.001-R-1  
PARCEL NO.: 14-33.0-255-028

The parties of record before the Property Tax Appeal Board are Dottie Anderson, 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:** \$3,362  
**IMPR.:** \$23,060  
**TOTAL:** \$26,422

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 3,200 square foot parcel has been improved with a 100+-year-old, two-story triplex dwelling of frame exterior construction that contains 2,105 square feet of living area. The dwelling has a 1,153 square foot unfinished basement, central air conditioning, and a 216 square foot garage. The property has a condition factor of "fair" and is located in Springfield, Capital Township, Sangamon County.

The appellant submitted a 2008 residential appeal contending overvaluation based on a recent purchase of the subject property. In support of the argument concerning the purchase price, the appellant indicated on the appeal form and submitted documentation that the subject property was purchased in February 2009 for a price of \$42,000 or \$19.95 per square foot of living area including land. The appellant indicated the subject property was sold through a Realtor, the property was advertised on the open market through the multiple-listing service and the parties to the transaction were not related. The copy of the closing statement also disclosed a sales price of \$42,000.

The evidence further revealed that the appellant did not file a complaint with the board of review, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.<sup>1</sup>

Based on this evidence, the appellant requested the subject's assessment be reduced to \$26,422 or the pre-equalized assessment which would reflect a market value of approximately \$79,266.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$26,974 was disclosed. The subject's assessment reflects an estimated market value of approximately \$81,839 or \$38.89 per square foot of living area including land utilizing the 2008 three-year median level of assessments for Sangamon County of 32.96% as determined by the Illinois Department of Revenue. In support of the subject's assessment, the board of review submitted a letter describing the property and noting a June 2009 field visit resulted in a reassessment adding central air conditioning and altering the condition factor from average to fair.

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

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 the appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record supports a reduction in the subject's assessment.

The appellant contends the subject's assessment should be reduced based on the sale of the subject. The evidence disclosed that the subject sold in February 2009 for a price of \$42,000 or \$19.95 per square foot of living area including land. The information provided by the appellant indicated the sale had the elements of an arm's length transaction have been sold through a Realtor, sold between unrelated parties, and having been advertised in the multiple listing service. Moreover, the board of review did not set forth any facts to challenge the asserted arm's length nature of the sale transaction.

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<sup>1</sup> The Notice dated April 17, 2009 raised the assessment of the subject property from \$26,422 to \$26,974 through application of the township multiplier of 1.0209.

Ordinarily, property is valued based on its fair cash value (also referred to as fair market value), "meaning the amount the property would bring at a voluntary sale where the owner is ready, willing, and able to sell; the buyer is ready, willing, and able to buy; and neither is under a compulsion to do so." Illini Country Club, 263 Ill. App. 3d at 418, 635 N.E.2d at 1353; see also 35 ILCS 200/9-145(a). The Illinois Supreme Court has held that a contemporaneous sale of the subject property between parties dealing at arm's length is relevant to the question of fair market value. People ex rel. Korzen v. Belt Ry. Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (1967). A contemporaneous sale of property between parties dealing at arm's-length is a relevant factor in determining the correctness of an assessment and may be practically conclusive on the issue of whether an assessment is reflective of market value. Rosewell v. 2626 Lakeview Limited Partnership, 120 Ill. App. 3d 369 (1<sup>st</sup> Dist. 1983), People ex rel. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158 (1967); and People ex rel. Rhodes v. Turk, 391 Ill. 424 (1945).

The Board finds the best evidence of the subject's fair market value in the record is the February 2009 sale for \$42,000. The Property Tax Appeal Board finds the sale was not a transfer between family or related parties; the property was advertised for in the multiple listing service and involved a realtor. Furthermore, the Board finds there is no evidence in the record that the sale price was not reflective of the subject's market value. Moreover, the board of review did not contest the arm's-length nature of the subject's sale, thus, based on the foregoing facts, the Property Tax Appeal Board finds the subject's February 2009 sale price of \$42,000 was arm's-length in nature. The subject property's assessment reflects an estimated market value of \$81,839 or \$38.89 per square foot of living area including land utilizing the 2008 three-year median level of assessments for Sangamon County of 32.96%, which is greater than its February 2009 purchase price.

Based upon the evidence submitted, the Board finds that a reduction in the subject's 2008 assessment is supported. However, the record indicates that the appellant did not file a complaint with the board of review, but appealed the 2008 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 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 (4<sup>th</sup> 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.

*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: May 20, 2011

*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.