



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

APPELLANT: John & Janet Groves  
DOCKET NO.: 08-04386.001-R-1  
PARCEL NO.: 23-04.0-400-039

The parties of record before the Property Tax Appeal Board are John & Janet Groves, the appellants, 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:** \$4,612  
**IMPR.:** \$42,775  
**TOTAL:** \$47,387

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 1-acre parcel is improved with a 20+-year-old, one-story single-family dwelling of frame and brick exterior construction that contains 1,888 square feet of living area. The dwelling has a crawl-space foundation, central air conditioning, and a 470 square foot attached two-car garage. The property also has a workshop and is located in Rochester, Rochester Township, Sangamon County.

The appellants 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 appellants indicated on the appeal form and submitted documentation that the subject property was purchased in October 2008 for a price of \$153,500 or \$81.30 per square foot of living area including land. The appellants indicated the subject property was sold through a Realtor, the property was advertised on the open market for a period of more than five months 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 \$153,500.

The evidence further revealed that the appellants 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 appellants requested the subject's assessment be reduced to \$46,567 or the pre-equalized assessment which would reflect a market value of approximately \$139,701.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final equalized assessment of the subject totaling \$47,387 was disclosed. The subject's assessment reflects an estimated market value of approximately \$143,771 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 agreed the subject was purchased in October 2008 for \$153,500, but asserted that the current equalized assessment reflects an estimated market value which is less than the recent purchase price. Therefore, based on this evidence, the board of review requested confirmation of the subject's assessment which was not excessive given the subject's recent purchase price.

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 does not support a reduction in the subject's assessment.

The appellants contend 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 does not support a reduction in the subject's assessment.

The appellants contend the subject's assessment should be reduced based on the sale of the subject. The evidence disclosed that the subject sold in October 2008 for a price of \$153,500. The information provided by the appellants indicated the sale had the elements of an arm's length transaction having been sold through a Realtor, sold between unrelated parties, and having been advertised in the multiple listing service for over five months. Moreover, the board of review did not set forth any facts to challenge the asserted arm's length nature of the sale transaction and in fact, confirmed the date and purchase price of the subject property.

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<sup>1</sup> The Notice dated April 17, 2009 raised the assessment of the subject property from \$46,567 to \$47,387 through application of the township multiplier of 1.0176.

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 there is no dispute that the subject was purchased in October 2008 for \$153,500. However, the subject property's assessment reflects an estimated market value of \$143,771 utilizing the 2008 three-year median level of assessments for Sangamon County of 32.96%, which is less than its October 2008 purchase price.

Based upon the evidence submitted, the Board finds that the appellants have failed to establish that the subject property is overvalued and no reduction in the subject's assessment is warranted on this record.

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.