



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

APPELLANT: Samuel & Delores Ashmore
DOCKET NO.: 08-04715.001-R-1
PARCEL NO.: 21-11.0-251-013

The parties of record before the Property Tax Appeal Board are Samuel & Delores Ashmore, 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: \$10,418
IMPR.: \$71,308
TOTAL: \$81,726

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and vinyl dwelling containing 2,727 square feet of living area that was built in 1996. Features include central air conditioning, full unfinished basement, one fireplace and a two-car garage. The dwelling is situated on a 10,125 square foot lot.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment is not reflective of fair market value. In support of this claim, the appellants submitted real estate listing sheets and an analysis of four suggested comparable sales located from same block to two blocks from the subject. The comparables consist of two-story brick and vinyl dwellings that are six to 14 years old. The comparables have central air conditioning and one fireplace. Comparables 1, 3 and 4 have full unfinished basements. Comparable 2 has a partially finished basement. The comparables have two-car or two and one-half car garages. The dwellings range in size from 2,014 to 2,430 square feet of living area. The dwellings are situated on lots that range in size from 9,100 to 11,700 square feet of land area. The comparables sold from

March 2004 to November 2009 for sale prices ranging from \$192,000 to \$225,000 or from \$89.40 to \$95.33 per square foot of living area including land. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$81,726 was disclosed. The subject's assessment reflects an estimated market value of \$247,955 or \$90.93 per square foot of living area including land using Sangamon County's 2008 three-year median level of assessments of 32.96%. The board of review argued that the 2004 sale was too old and the appellants must have three comparables. The board of review did not submit any evidence in support of its assessed valuation of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board.(86 Ill.Adm.Code §1940.40(a)).

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 no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, Ill.App.3d 1038 (3rd Dist.2002). The appellants have not met this burden of proof.

The appellants submitted sales information regarding four comparable properties for the Board's consideration. The Board placed diminished weight on comparable 1 due to its date of sale. This sale occurred in March 2004, which is not considered indicative of the subject's fair market value as of the January 1, 2008 assessment date. The Boards finds the remaining three comparables were generally similar to the subject in location, design, size, age and features. These comparables sold from August 2008 to November 2009 for prices ranging from \$192,000 to \$225,000 or from \$89.40 to \$95.33 per square foot of living area including land. The subject property's assessment reflects an estimated market value of \$247,955 or \$90.93 per square foot of living area including land, which falls within the range established by the most similar comparable sales contained in this record on a per square foot basis. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: March 23, 2012

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.