



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

APPELLANT: Paul & Jane Adami  
DOCKET NO.: 08-04815.001-R-1  
PARCEL NO.: 21-02.0-229-004

The parties of record before the Property Tax Appeal Board are Paul & Jane Adami, 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:** \$7,891  
**IMPR.:** \$27,172  
**TOTAL:** \$35,063

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject 11,970 square foot parcel is improved with a one-story brick dwelling containing 1,200 square feet of living area that was built in 1963. Features include a crawl-space foundation, central air conditioning, a fireplace, and a two-car garage of 400 square feet. The subject property is located in Springfield, Curran Township, Sangamon County.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property. The appraisal report conveyed an estimated market value of \$92,000 as of June 6, 2002, using both the cost and sales comparison approaches to value.

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>

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<sup>1</sup> The Notice dated April 17, 2009 increased the assessment from \$33,747 to \$35,063 based on application of the township multiplier of 1.0390.

Based on this evidence, the appellants requested a reduction in the subject's 2008 assessment to \$33,747, which reflects the subject's pre-equalized assessment. This requested assessment would also reflect an estimated market value of approximately of \$101,241 or over \$9,000 more than the appellants' appraisal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$35,063 was disclosed. The subject's assessment reflects an estimated market value of \$106,380 using Sangamon County's 2008 three-year median level of assessments of 32.96%.

The board of review did not agree to remove the township multiplier. No other evidence was presented on behalf of the board of review to support its assessment of the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, counsel for appellants stated he was "under the understanding that the assessor's valuation of \$33,747 would be upheld together with the Township equalizer of 1.039 for a total of \$35,063."

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 Property Tax Appeal Board further finds a reduction in the subject property's assessment is not warranted.

The appellants argued the subject property was overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). The Board finds the appellants have not overcome this burden of proof with the submission of an appraisal with a valuation date of June 6, 2002.

The appellants submitted an appraisal report estimating the subject property has a fair market value of \$92,000. However, that appraisal was about 5 ½ years prior to the assessment date at issue of January 1, 2008. The Property Tax Appeal Board finds that the appellants' appraisal is not close enough in time to the assessment date to be a valid indicator of the subject's fair market value as of January 1, 2008. While the board of review did not submit any market value evidence in support of its assessment of the subject property as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board, the appellants did not submit sufficient probative evidence of market value to establish the value by a preponderance of the evidence. In conclusion, the Board finds a reduction in the subject's assessment is not appropriate 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.