



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

APPELLANT: Carol Schall
DOCKET NO.: 08-05135.001-R-1
PARCEL NO.: 29-09.0-376-004

The parties of record before the Property Tax Appeal Board are Carol Schall, 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: \$12,016
IMPR.: \$74,177
TOTAL: \$86,193

Subject only to the State multiplier as applicable.

ANALYSIS

The subject 13,796 square foot land parcel is improved with a 6-year old, one-story dwelling of brick and frame construction containing 3,280 square feet of living area with a partial basement which is partially finished. Features of the home include a fireplace, central air conditioning, and a three-car garage of 794 square feet of building area. The property is located in Chatham, Ball Township, Sangamon County.

The appellant's appeal is based on overvaluation of the subject property.¹ 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.²

¹ While both "recent sale" and "comparable sales" were checked as bases of the appeal, by subsequent correspondence the appellant changed the basis to only "comparable sales."

² The notice dated April 17, 2009 increased the subject's total assessment from \$86,193 to \$88,400 through application of the township multiplier of 1.0256.

In support of this market value argument, the appellant submitted information on three sales comparables located less than 5-miles from the subject. The parcels contained either 10,140 or 18,640 square feet of land area and were improved with one-story brick and frame dwellings that range in age from new to 5 years old. The comparables range in size from 2,738 to 3,232 square feet of living area and feature basements which are partially finished, a fireplace, central air conditioning, and a 2.5-car or 3-car garage. Comparable #1 is also reported to have an inground pool. The sales occurred from November 2008 to April 2009 for prices ranging from \$210,000 to \$229,386 or from \$66.99 to \$79.10 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$76,266 or a market value of \$228,798 or \$69.76 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$88,400 was disclosed. The subject's assessment reflects an estimated market value of \$268,204 or \$81.77 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 wrote "subject is within range of values of the comps - subject 72.77 - range 79.10 to 66.99."³ 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 this appeal. The Board further finds a reduction in the subject's assessment is 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 support a reduction in the subject's assessment.

The appellant submitted a total of three comparable sales for the Board's consideration. These comparables sold from November 2008 to April 2009 for prices ranging from \$210,000 to \$229,386 or from \$66.99 to \$79.10 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$268,204 or \$81.77 per square foot of living area, including land, which is greater than the range of sales prices on a per-square-foot basis. Thus, the Property Tax Appeal Board finds the subject's assessment reflects a market value that is

³ It appears that the board of review analyzed the subject's 2003 purchase price of \$238,700 or \$72.77 per square foot of living area as shown in the appellant's grid analysis.

above the range established by the most similar comparables on a per square foot basis.

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