



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

APPELLANT: Debra Kramer  
DOCKET NO.: 08-05444.001-R-1  
PARCEL NO.: 29-05.0-374-023

The parties of record before the Property Tax Appeal Board are Debra Kramer, the appellant, 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:** \$9,621  
**IMPR.:** \$48,871  
**TOTAL:** \$58,492

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,040 square foot parcel improved with a one-story brick and frame dwelling that contains 1,959 square feet of living area. The subject dwelling was reportedly constructed in 2004. Features include a crawl-space foundation, central air conditioning, a fireplace, and a three-car garage of 759 square feet of building area. The property is located in Chatham, Ball Township, Sangamon County.

The appellant claims overvaluation as the basis of the appeal. The appellant also reported that the subject property was purchased in November 2008 for \$181,000 or \$92.39 per square foot of living area including land.

In support of the overvaluation argument, the appellant submitted a grid analysis of three comparable sales said to be within 1/3-mile of the subject dwelling. The parcels range in size from 12,325 to 18,513 square feet of land area and are improved with one-story brick and frame dwellings that range in size from 1,903 to 2,540 square feet of living area. The dwellings range in age from 5 to 7 years old. The appellant provided no data on foundation/basement area for the comparables. Each comparable

does feature central air conditioning, a fireplace and a garage ranging in size from 2-car to 3.5-car. These comparables sold in February and March 2009 for prices ranging from \$165,000 to \$179,000 or from \$70.47 to \$86.71 per square foot of living area including land.

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 which increased the subject's assessment to \$58,492, reflecting a market value of approximately \$175,476.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final equalized assessment of \$58,492 was disclosed. The subject's assessment reflects an estimated market value of \$177,464 or \$90.59 per square foot of living area including land using Sangamon County's 2008 three-year median level of assessments of 32.96% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review noted the subject property was purchased November 14, 2008 for \$181,000. The board of review purported to attach a copy of the subject's Illinois Real Estate Transfer Declaration, but no such document was attached.

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

In rebuttal, the appellant noted that no documentation was included as referenced by the board of review in its submission and no comparable properties were presented in support of the subject's assessment. The appellant argues for the first time that the subject property is inequitably assessed as compared to the comparable properties.<sup>1</sup>

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 no reduction in the subject property's assessment is warranted.

The appellant contends overvaluation as the basis of the appeal. 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, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). After analyzing the market evidence submitted, the Board finds the appellant has failed to meet this burden.

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<sup>1</sup> The basis of the appeal marked in Section 2d of the Residential Appeal form was only "comparable sales." However, to ensure full consideration of the evidence, the assessment data presented in appellant's grid analysis will be discussed herein.

The recent purchase price of the subject property in November 2008 of \$181,000 was closer in time to the assessment date of January 1, 2008 at issue in this appeal than the three comparable sales the appellant submitted in the grid. Also, the subject's assessment reflects an estimated market value of \$177,464, which is less than its recent purchase price. Therefore, the Board finds the evidence in the record supports the subject's estimated market value based on its assessment.

Moreover, the subject's recent purchase price was greater than any of the three comparables presented which suggests that the subject property carries a greater fair market value than the three comparable sales presented.

In rebuttal, the appellant also raised a lack of uniformity argument. In the grid analysis, the appellant reported the comparable land parcels had land assessments ranging from \$9,381 to \$9,609 or from \$0.51 to \$0.76 per square foot of land area. Each of the land parcels are larger than the subject parcel. Accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Thus, the subject's equalized land assessment of \$9,621 or \$0.80 per square foot of land area is supported by the fact that the subject is smaller than each of the comparables and therefore, has a slightly higher per-square-foot value.

As to the improvement inequity argument, the comparables have improvement assessments ranging from \$41,208 to \$50,074 or from \$19.71 to \$25.54 or square foot of living area. The subject has an equalized improvement assessment of \$48,871 or \$24.95 per square foot of living area, which is within the range of the comparables presented by the appellant.

When an appeal is based on assessment inequity, the appellant has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The supreme court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The court in Apex Motor Fuel further stated:

"the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a

grossly less value or a grossly higher value.  
[citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.]" Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d at 21.

The Board finds the comparables submitted by the appellant sold for prices ranging from \$165,000 to \$179,000 and have improvement assessments ranging from \$19.71 to \$25.54 per square foot of living area. The subject property sold within 3 months of these comparables for \$181,000 or from \$2,000 to \$16,000 more than the appellant's comparables. The subject property has an improvement assessment \$24.95 per square foot of living area, which is within the range of the appellant's similar assessment comparables. The Board finds the subject's per square foot improvement assessment is supported by the record and well justified giving consideration to the credible market evidence contained in this record. Thus, based on this record the Board finds a reduction in the subject's assessment is not justified.

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

*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.