



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

APPELLANT: Kullawat & Wantanne Arjsamat
DOCKET NO.: 08-05816.001-R-1
PARCEL NO.: 13-35.0-424-005

The parties of record before the Property Tax Appeal Board are Kullawat & Wantanne Arjsamat, the appellants, 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: \$18,716
IMPR: \$91,803
TOTAL: \$110,519

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 07-04601.001-R-1. The decision of the Property Tax Appeal Board on the 2007 appeal was rendered in May 2010 and found the correct total assessment of the subject property to be \$108,257.

The subject property is a 6-year-old, one-story frame and brick dwelling that contains 2,446 square feet of above-grade living area. Features include a partial unfinished walkout-style basement, central air conditioning, a fireplace, and an attached three-car garage of 808 square feet of building area. The property is located in Springfield, Capital Township, Sangamon County.

The appellants filed this 2008 appeal with the Property Tax Appeal Board alleging lack of uniformity in the assessment process. In support of this claim, the appellants submitted a grid analysis of four suggested comparable properties located within .10-mile of the subject property. The evidence further revealed that the appellants did not file a complaint with the board of review for 2008, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor. The notice dated April 17, 2009 increased

the subject's total assessment from \$109,567 to \$111,857 due to application of the township multiplier of 1.0209.

Based on this evidence, the appellants requested a reduction in the subject's assessment to \$109,567 or the 2008 assessment prior to application of the township multiplier.

The board of review filed its "Board of Review - Notes on Appeal" wherein the equalized assessment of the subject property of \$111,857 was disclosed. The board of review also disclosed the fact that the appellants had not filed a complaint for 2008 before the board of review.

In response to the appeal, the board of review submitted a memorandum along with an assessment comparison grid of three of the appellants' four suggested comparable properties which were located in Capitol Township. The board of review reported that "when the properties are adjusted at our normal adjustment rates all properties are equally assessed." Based on this evidence, the board of review requested confirmation of the subject's equalized 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 that a reduction in the subject's assessment is warranted.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, **shall remain in effect for the remainder of the general assessment** period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review." [Emphasis added.]

Moreover, Section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in 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 equalizing factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board **shall not** grant a reduction in assessment greater than the amount that was added as the result of the equalizing factor." [Emphasis added.]

In the 2007 appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property based on the evidence submitted by the parties. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. The township multiplier for 2008 was 1.0209.

The records of the Property Tax Appeal Board reveal that the prior year's decision in Docket No. 07-04601.001-R-1 resulted in a total assessment reduction to \$108,257. Carrying forward the prior year's decision to the subsequent year subject only to the township's 2008 equalization factor of 1.0209, the new assessment of the subject would be approximately \$110,520. This finding is pursuant to and in accordance with section 16-185 of the Property Tax Code (35 ILCS 200/16-185). Moreover, this determination is also in accordance with section 16-180 (35 ILCS 200/16-180) 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).

For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of any factor applied for equalization.

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.