



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

APPELLANT: Bradley Boucher
DOCKET NO.: 08-05819.001-R-1
PARCEL NO.: 21-11.0-252-001

The parties of record before the Property Tax Appeal Board are Bradley Boucher, 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: \$10,418
IMPR.: \$64,067
TOTAL: \$74,485

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 12-year old, two-story dwelling of frame and masonry construction containing 2,176 square feet of living area with a full basement which is partially finished. Additional features include central air conditioning, a fireplace, and a two-car garage of 640 square feet of building area. The property is located in Springfield, Capital Township, Sangamon County.

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

In support of the market value argument, the appellant submitted information on three sales comparables located from 1-block to .46-miles from the subject. The properties were improved with

¹ The notice dated April 17, 2009 reflected an increase in assessment from \$74,485 to \$76,041 based on application of the township multiplier of 1.0209.

two-story frame and masonry² dwellings that were 11 or 14 years old. The comparables range in size from 2,285 to 2,320 square feet of living area. Features include basements, one of which is partially finished, central air conditioning and garages ranging in size from 528 to 720 square feet of building area. The sales occurred from August 2007 to August 2008 for prices ranging from \$215,000 to \$233,000 or from \$94.09 to \$101.66 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$74,485 or a market value of approximately \$223,455 or \$102.69 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 the subject totaling \$76,041 was disclosed. The subject's assessment reflects an estimated market value of \$230,707 or \$106.02 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 presented a memorandum and a comparable sale grid of the three properties presented by the appellant. In their grid, the board of review "adjusted the comparable sales at appropriate rates."

Like the appellant, the board of review reported that the three comparables sold from August 2007 to August 2008 for prices ranging from \$215,000 to \$233,000 or from \$94.09 to \$101.66 per square foot of living area including land. The board of review then adjusted the comparables from -\$10,599 to +\$10,422 to arrive at adjusted sale prices ranging from \$222,401 to \$235,031 or from \$97.03 to \$101.31 per square foot of living area including land. Based on this data, the board of review contends that the subject's "assessment falls within the range of sales as provided by the appellant" and thus, 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 parties submitted a total of three comparable sales for the Board's consideration. While each of the comparables is larger than the subject dwelling, the board of review contended that the

² Photographs of the properties, including the subject, depict frame and masonry construction.

comparables support the subject's estimated market value based on its assessment. These comparables sold from August 2007 to August 2008 for prices ranging from \$215,000 to \$233,000 or from \$94.09 to \$101.66 per square foot of living area, including land. The board of review's adjusted sale prices ranged from \$97.03 to \$101.31 per square foot of living area including land. The subject's equalized assessment reflects a market value of approximately \$230,707 or \$106.02 per square foot of living area, including land, using the three-year median level of assessments for Sangamon County of 32.96%, which is higher than the comparable sales presented by the parties on a per square-foot basis even with the adjustments made by the board of review for differences.

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 subject's 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 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. (35 ILCS 200/16-180).

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. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the appellant's request and the subject's pre-equalized assessment 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

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.