



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

APPELLANT: Denise Hamilton
DOCKET NO.: 09-03833.001-R-1
PARCEL NO.: 29-07.0-356-031

The parties of record before the Property Tax Appeal Board are Denise Hamilton, 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: \$ 9,721
IMPR: \$ 35,457
TOTAL: \$ 45,178**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,643 square feet of living area that is 10 years old. Features include a crawl space foundation, central air conditioning and a 452 square foot attached garage. The dwelling is situated on a 10,600 square foot lot.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject property is both inequitably assessed and overvalued. The subject's land assessment was not contested. In support of these claims, the appellant submitted a limited analysis of three suggested comparables located in close proximity to the subject. The comparables consist of one-story frame dwellings that are from 12 to 16 years old. The comparables do not have basements. The comparables have central air conditioning and one fireplace. The appellant did not disclose whether the comparables have a garage. Two comparables have lots sizes of 10,080 and 10,659 while the lot size of one comparable was not disclosed. The appellant did not provide the dwelling size of the suggested comparables. The comparables have improvement assessments ranging from \$33,121 to \$34,263 and total assessments ranging from \$42,822 to \$43,984. The comparables

sold from March 2003 to April 2009 for sale prices ranging from \$113,000 to \$138,000.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$45,178 was disclosed. The subject's assessment reflects an estimated market value of \$135,548 or using Sangamon County's 2009 three year mediana level of assessments of 33.33%. The subject property has an improvement assessment of \$35,457. The board of review contends the appellant did not provide enough data to review and determine value. 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 no reduction in the subject's assessment is warranted.

The appellant argued the subject property is overvalued. 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 (3rd Dist. 2002). The appellant has not overcome this burden of proof.

The appellant submitted information for three suggested comparable sales for the Board's consideration. The Board gave diminished weight to comparable sale #3. Comparable #3 sold in March 2003. The Board finds this transaction is dated and less indicative of market value as of the subject's January 1, 2009 assessment date. The Board finds the remaining two comparable sales were similar to the subject in location and design. However, these comparables are two and six years older than the subject, respectively. The Board finds the appellant did not provide the dwelling sizes of the comparables for analysis. The comparables sold in October 2008 and April 2009 for sale prices of \$125,500 and \$138,000. The subject's assessment reflects an estimated market value of \$135,548, which bracketed the most similar comparable sales contained in this record. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and no reduction is warranted.

The appellant also argued unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities

within the assessment jurisdiction. The Board finds the appellant failed to overcome this burden of proof.

The appellant submitted the assessment information for the three suggested comparables for the Board's consideration. The comparables were one-story dwellings like the subject, but the appellant failed to provide the dwellings sizes or disclose whether the comparables have a garage for comparison to the subject. Furthermore, the comparables are from 2 to 6 years older in age than the subject. Other amenities, if disclosed, had varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$33,121 to \$34,263 and total assessments ranging from \$42,822 to \$43,984. The subject property has an improvement assessment of \$35,457 and a total assessment of \$45,178, which falls slightly above the range established by the comparables. After considering adjustments to the comparables for any differences when compared to the subject, such as their older age, the Board finds the subject's slightly higher assessment is justified and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require 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 enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence. Therefore, no reduction in the subject's 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.



Chairman



Member



Member



Member



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: October 19, 2012



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.