



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

APPELLANT: Kent Keiser
DOCKET NO.: 09-04048.001-R-1
PARCEL NO.: 29-03.0-202-015

The parties of record before the Property Tax Appeal Board are Kent Keiser, 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: \$57,684
IMPR.: \$37,013
TOTAL: \$94,697

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family owner-occupied dwelling with 2,767 square feet of living area. Features of the home include a partial basement that is finished, central air conditioning, two fireplaces, a three-car garage and a boat lift. The dwelling is approximately 50 years old. The property is located in Springfield, Ball Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$277,000 as of April 20, 2007. The appellant also made reference that the subject property was the subject matter of an appeal in the previous assessment year under Docket Number 08-01367.001-R-1. The Property Tax Appeal Board takes notice that it issued a decision in Docket Number 08-01367.001-R-1 reducing the assessment to \$92,333, which reflects a market value of approximately \$277,000. (86 Ill.Admin.Code 1910.90(i)). Based on this record the appellant requested the subject's assessment be reduced to \$92,333.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling

\$95,657 was disclosed. The evidence provided by the board of review indicated that a township equalization factor of 1.0360 was applied to increase the 2009 assessment from \$92,333 to \$95,657. The board of review proposed to reduce the assessment of the subject property to \$94,697 based on the appraisal.

The appellant was notified of the board of review proposed assessment reduction and rejected the same.

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 the appeal. The Board finds a reduction is warranted based on the board of review recommendation.

Initially, the Board finds the subject property is an owner-occupied single family dwelling that was the subject matter of an appeal before the Property Tax Appeal Board for the 2008 assessment year under Docket No. 08-01367.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment of the subject property to \$92,333. The Board takes notice that 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.

The Board further finds there was no showing that 2009 was in a different general assessment period than 2008. Additionally, there was no showing that the subject property subsequently sold in an arm's length transaction establishing a fair cash value for the property that is different from the fair cash value on which the Board's assessment was based for the 2008 assessment year or that the 2008 decision of the Property Tax Appeal Board was reversed or modified upon review. Based on this record it appears the Sangamon County Board of Review followed the provisions of section 16-185 of the Property Tax Code by carrying forward the 2008 assessment of the subject property as established by the Property Tax Appeal Board to 2009 subject to the increase caused by the application of the 2009 Ball Township equalization factor of 1.0360. Nevertheless, the board of review proposed to reduce the assessment of the subject property to \$94,697. Based on this record the Property Tax Appeal Board grants the request of the board of review to reduce the subject's assessment.

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

Acting 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: January 20, 2012

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.