



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

APPELLANT: Michael Brennan
DOCKET NO.: 09-04077.001-R-1
PARCEL NO.: 23-17.0-476-018

The parties of record before the Property Tax Appeal Board are Michael Brennan, 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: \$14,285
IMPR.: \$73,582
TOTAL: \$87,867

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling with 1,978 square feet of living area. The subject has a brick and vinyl exterior and was constructed in 2004. Features of the property include a full basement partially finished, central air conditioning, one fireplace and a three-car garage. The property is located in Rochester, Rochester Township, Sangamon County.

The appellant submitted evidence in support of an overvaluation argument. The evidence included three comparable sales improved with one-story single family dwellings that ranged in size from 2,018 to 2,268 square feet of living area. The dwellings were similar to the subject in age and were located from .10 to 1.38 miles from the subject property. Each dwelling has a full basement with two being partially finished. Each comparable also has a fireplace, central air conditioning and a two or three-car garage.¹ The comparables sold from March 2008 to October 2008 for prices ranging from \$245,000 to \$277,000 or from \$112.39 to

¹ The grid analysis submitted by the appellant indicated the subject did not have a fireplace, however, the appeal form completed by the appellant indicated the subject had one fireplace.

\$131.03 per square foot of living area, including land. The appellant indicated the subject was purchased in 2004 for a price of \$245,900. The appellant also submitted a statement that the assessed value of the subject had gone up \$20,000 in one year in a depressed housing market on a residence that had not undergone remodeling since being constructed. The appellant indicated on the appeal form that he was filing the appeal to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. Based on this evidence the appellant requested the assessment be reduced.²

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$94,343 was disclosed. The subject's assessment reflects a market value of approximately \$283,057 or \$143.10 per square foot of living area, including land, when using the 2009 three year average median level of assessments for Sangamon County of 33.33% as determined by the Illinois Department of Revenue. The board of review's submission indicated the subject's assessment increased from \$87,867 to \$94,343 after the application of the township equalization factor of 1.0737. The board of review asserted the appellant's submission was incomplete and requested confirmation of the 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 supported by the evidence in the record.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. 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). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the appellant submitted information on three comparables sales improved with dwellings similar to the subject that sold from March 2008 to October 2008 for prices ranging from \$245,000 to \$277,000 or from \$112.39 to \$131.03 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$283,057 or \$143.10 per square foot of living area, including land, which is above the range established by the only sales in the record. Based upon

² It appears the appellant made an error in completing section 2c of the appeal form regarding the board of review assessment and the appellant's assessment request.

this evidence, the Board finds that a reduction in the subject's assessment is supported.

The Board also finds the record indicates that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the 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 (35 ILCS 200/16-180) 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.

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.

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.