



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

APPELLANT: Keith Miller
DOCKET NO.: 09-04365.001-R-1
PARCEL NO.: 28-12.0-106-004

The parties of record before the Property Tax Appeal Board are Keith Miller, 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: \$9,494
IMPR.: \$54,388
TOTAL: \$63,882

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story single family dwelling that contains 2,366 square feet of living area. The dwelling has a vinyl and brick exterior and is approximately 17 years old. Features of the home included a full basement that is partially finished, central air conditioning, one fireplace, an enclosed patio with a swimming pool and a two-car attached garage. The subject has a 13,519 square foot site and is located in Chatham, Chatham Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted descriptive information, assessment information, sales data and copies of photographs on four comparable properties. The comparables were described as being improved with three two-story dwellings and one tri-level dwelling. The comparables were located in Chatham from .4 to 2.1 miles from the subject. The comparables ranged in size from 2,372 to 2,862 square feet of living area and in age from 3 to 22 years old. Three of the comparables had basements that were partially finished and one had a crawl space foundation. Each comparable had central air conditioning, one fireplace and a two or three-car attached garage. The comparables sold from January 2009 to June 2009 for prices ranging from \$167,500 to \$205,000 or from \$59.06 to \$80.10 per

square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$63,882 to reflect a market value of approximately \$191,665 or \$81.00 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of \$69,323 was disclosed. The subject's assessment reflects a market value of \$207,969 or \$87.90 per square foot of living area, including land. The board of review indicated the subject had an improvement assessment of \$59,829 or \$25.29 per square foot of living area, which was within the range of the improvement assessments established by the appellant's comparables.

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 further finds the evidence in the record supports a reduction in the subject's assessment.

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 four comparable sales that had varying degrees of similarity to the subject. The comparables sold from January 2009 to June 2009 for prices ranging from \$167,500 to \$205,000 or from \$59.06 to \$80.10 per square foot of living area, including land. The subject's assessment reflects a market value of \$207,969 or \$87.90 per square foot of living area, including land, which is above the range established by the only sales in the record. Although the board of review argued the data indicated the subject improvement assessment was within the range of the comparables on a square foot basis, it did not refute the appellant's market value argument with any market data demonstrating the subject's assessment was reflective of the property's fair cash value.

Based on this record the Board finds a reduction in the subject's assessment commensurate with the appellant's request is justified.

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.