



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

APPELLANT: Richard W. & Mary J. Davidson
DOCKET NO.: 09-04375.001-R-1
PARCEL NO.: 22-06.0-252-010

The parties of record before the Property Tax Appeal Board are Richard W. and Mary J. Davidson, the appellants, by attorney Robert T. Lawley of the Delano Law Office, Springfield; 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: \$23,624
IMPR: \$96,376
TOTAL: \$120,000

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 1.5-story single family dwelling with 3,140 square feet of living area. The dwelling has a brick and vinyl siding exterior and is approximately 13 years old. Features of the home include a partial basement, central air conditioning, and a 2.5-car attached garage. The property has a 17,850 square foot site and is located in Springfield, Capitol Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$360,000 as of July 30, 2009. Based on this evidence the appellants requested the subject's assessment be reduced to \$120,000 to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" wherein the equalized assessment of the subject totaling \$137,415 was disclosed. The subject's equalized assessment reflects a market value of \$412,245. The board of review submitted information on six comparable sales, which included three sales used by the appellants' appraiser, with adjusted sales prices ranging from \$336,046 to \$414,681. Based on this

evidence the board of review indicated the appraised value of \$360,000 as submitted by the appellants was within this range and further indicated it would stipulate to the appraised value.

After reviewing the record and considering the evidence the 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 appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record in this appeal contains valuation information submitted by the appellants. The record also contains documentation submitted by the board of review indicating that the board agrees with the valuation conclusion contained in the appellants' documentation. Based on this record the Board finds that the assessment conclusion documented by the appellants and agreed to by the board of review is correct and that a reduction in the assessed valuation of the subject property is appropriate.

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.