



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

APPELLANT: Scott Keeshin
DOCKET NO.: 09-04392.001-R-1
PARCEL NO.: 22-34.0-276-004

The parties of record before the Property Tax Appeal Board are Scott Keeshin, 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: \$11,779
IMPR.: \$79,310
TOTAL: \$91,089**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of brick and vinyl siding exterior construction that contains 2,646 square feet of living area. Features of the home include a partial unfinished basement, central air conditioning, one fireplace and a two-car attached garage. The dwelling was constructed in 2004. The property has an 11,050 square foot site and is located in Springfield, Capital Township, Sangamon County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board in 2007 under Docket Number 07-04703.001-R-1. In that appeal the Property Tax Appeal Board issued a decision reducing the assessment to \$90,000. The property was also the subject matter of an appeal before the Property Tax Appeal Board in 2008 under Docket Number 08-04908.001-R-1 in which the Property Tax Appeal Board issued a decision on February 11, 2011, reducing the assessment to \$91,089. The appellant indicated on the appeal form that the subject property was purchased in 2005 for a price of \$285,000. The evidence further disclosed that the appellant filed the appeal following the receipt of the assessment notice dated April 9, 2010, increasing the subject's 2009 assessment from \$92,993 to \$94,918 based on the application of a township equalization factor of 1.0207. Based on this record the

appellant requested the subject's assessment be reduced to \$90,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$94,918 was disclosed. The board of review offered to stipulate to a revised assessment of \$91,089 by carrying forward the Property Tax Appeal Board's assessment issued in the 2008 appeal.

The appellant was notified of the proposal and in correspondence dated April 27, 2011, stated that he rejected the proposed stipulated assessment. However, later in the same letter the appellant requested the Property Tax Appeal Board use the reduced assessment as determined in the 2008 appeal (Docket No. 08-04908) of \$91,089 subject to equalization, for the remainder of the general assessment period.¹

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 a reduction in the subject's assessment is justified.

The record disclosed the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2008 tax year under Docket Number 08-04908.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on February 11, 2011, reducing the assessment to \$91,089. 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 Property Tax Appeal Board finds, pursuant to section 16-185 of the Property Tax Code, that the assessment as established in the decision issued for the 2008 tax year should be carried forward to the 2009 tax year subject only to the equalization factor applied to the 2009 assessments. The evidence indicates the subject property is an owner occupied dwelling, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision

¹ It appears the appellant may have misread the board of review's proposed stipulated assessment as he seems to be requesting the Property Tax Appeal Board lower the assessment to the same amount as the board of review's proposal.

issued with respect to the 2008 assessment or that the 2008 and 2009 assessment years are in different general assessment periods. The record further disclosed that a township equalization factor of 1.0207 was applied in 2009. By applying the 2009 township equalization factor of 1.0207 to the assessment as established in the 2008 decision issued by the Property Tax Appeal Board would result in a total revised assessment of \$92,975 ($\$91,089 \times 1.0207 = \$92,975$). The record indicates, however, the board of review was willing to reduce the assessment to \$91,089, which is equivalent to the assessment as established in the 2008 appeal and is lower than what would granted if applying the dictates of section 16-185 of the Property Tax Code.

Based on this record the Property Tax Appeal Board finds that a reduction in the assessment of the subject property to the amount as proposed by the Sangamon County Board of Review 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.

Donald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J. R.

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: February 24, 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.