



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

APPELLANT: Robert T. & Norma Lawley
DOCKET NO.: 09-04523.001-R-1
PARCEL NO.: 22-06.0-252-011

The parties of record before the Property Tax Appeal Board are Robert T. & Norma Lawley the appellants; 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: \$101,364
TOTAL: \$124,988

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one and one-half story single family dwelling of brick construction that contains 3,080¹ square feet of living area. The dwelling was constructed in 1988. Features of the home include central air conditioning, two fireplaces and a two and one-half car attached garage. The home also includes a partial basement with 460 square feet of finish. The subject is situated on a 17,545 square foot site and is located in Springfield, Capital Township, Sangamon County.

Robert T. Lawley appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal.² In support

¹ The Property Tax Appeal Board finds the best evidence of size for the subject dwelling was contained in the appraisal submitted by the appellant, which contained a schematic diagram showing 3,080 square feet of living area. The board of review provided no evidence to support the subject's dwelling size of 2,802 square feet of living area.

² A consolidated hearing was held on a total of two residential parcels owned by the appellant identified as Docket Nos. 09-04523.001-R-1, and 10-02293.001-R-1. Individual decisions will be rendered for each parcel with the applicable evidence presented.

of this argument, the appellant submitted an appraisal of the subject property. The appraisal conveyed an estimated market value of \$375,000 as of July 28, 2009. The appellant called as the first witness Paul Moriconi who prepared the appraisal report. Moriconi testified he is a Certified Residential Appraiser licensed in Illinois. Moriconi stated he has been an appraiser since 1996 and state certified in 1998. The purpose of the appraisal was to estimate the market value of the subject property for use in a tax appeal. Moriconi provided direct testimony regarding the appraisal methodology and final value conclusion. Using the cost approach to value and the sales comparison approach to value, the appraiser estimated the subject property had an estimated fair market value of \$375,000 as of July 28, 2009.

Under the cost approach the appraiser estimated the subject had a site value of \$60,000. The report indicated the appraiser estimated the replacement cost new of the improvements to be \$383,716 using the Marshall and Swift Residential Cost Handbook. The appraiser estimated the subject had an effective age of 5 years and a total economic life of 60 years. Using the age-life method, physical depreciation was estimated to be approximately 8.33% or \$31,976. No deductions were made for functional and external obsolescence. The appraiser calculated the depreciated cost of the building improvements to be \$351,740. The appraiser then added \$8,000 for site improvements and the land value of \$60,000 to arrive at an estimated value under the cost approach of \$419,700.

Under the sales comparison approach the appraiser utilized four comparable sales located from approximately .21 to .60 of a mile from the subject property. The comparables are situated on lots that range in size from 12,151 to 13,475 square feet of land area. The comparables were described as being improved with one-story single family dwellings that ranged in size from 2,550 to 2,925 square feet of living area. The dwellings were of brick and frame or brick, frame and stucco construction that ranged in age from new to 3 years old. Each comparable had central air conditioning, one fireplace and a three or three and one-half car garages. The comparables have partial or full basements with two having a partial finish. The comparables sold in December 2008 or March 2009 for prices ranging from \$330,000 to \$400,000 or from \$122.27 to \$149.02 per square foot of living area, land included. After making adjustments for differences from the subject property, the appraiser concluded the comparables had adjusted prices ranging from \$334,300 to \$388,800. Using this data the appraiser estimated the subject had an estimated value under the sales comparison approach of \$375,000.

In reconciling the two approaches to value, the appraiser gave most emphasis to the sales comparison approach and estimated the subject property had a market value of \$375,000 as of July 28, 2009.

Moriconi was questioned on why he did not use the two sales submitted by the board of review as comparables in the appraisal. Moriconi testified that the sales he used were within one year of the inspection date of the appraisal which is typical. The two sales submitted by the board of review were outside of the range.

Lawley called as his second witness Supervisory Appraiser Harry Stein. Stein testified that he is a Certified Residential Appraiser and has been an appraiser for approximately 25 years. Stein testified he was the supervisor appraiser and signed the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$146,686 was disclosed. The subject's total assessment reflects a market value of \$440,102 or \$142.89 per square foot of living area when applying the 2009 three year average median level of assessments for Sangamon County of 33.33%. The board of review submitted an analysis prepared by Capital Township Assessor. The assessor was not present at the hearing for direct testimony or cross-examination. The analysis contained two sale comparables.

The comparables were improved with part two-story and part one-story single family dwellings that contained 3,201 and 3,549 square feet of living area. The comparables were of frame or brick construction that were built in 1995 or 1997. Features include central air conditioning, one fireplace, partial basements that include some finish and 664 or 830 square foot garages. These properties sold in June 2008 or July 2008 for prices of \$425,000 or \$485,000 or \$132.77 and \$136.67 per square foot of living area, including land. After making adjustments for differences from the subject property, the assessor concluded the comparables had adjusted sale prices of \$438,151 and \$404,674. No sources of the adjustment amounts were provided.

After hearing the testimony 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 warranted.

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 appellants in this appeal submitted an appraisal estimating the subject property has a fair market value of \$375,000 as of July 28, 2009. The board of review submitted two comparable sales in support of the assessment. The Board finds the best

evidence of the subject property's fair market value is the appraisal submitted by the appellants estimating a fair market value of \$375,000. The subject property's final assessment of \$146,686 reflects an estimated market value of \$440,102, which is considerably higher than the appraisal submitted by the appellants. The board of review's representative did not refute the value conclusion presented by the appraiser. Therefore, a reduction in the subject property's assessment is warranted.

The Board gave no weight to the two comparable sales submitted by the board of review. The Board finds the board of review's witness was not present at the hearing to provide direct testimony or be cross-examined regarding the assessment methodology. The Board further finds one comparable sale was considerably larger in dwelling size and garage size when compared to the subject. Additionally, the Board finds that the lot sizes and location of the comparables were not disclosed, which further detracts from the weight of the evidence. Since fair market value has been established, the three-year median level of assessments for Sangamon County for 2009 of 33.33% shall apply.

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

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: July 19, 2013

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.