



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

APPELLANT: Leo J. & Patricia L. Povse
DOCKET NO.: 09-04644.001-R-1
PARCEL NO.: 21-01.0-453-058

The parties of record before the Property Tax Appeal Board are Leo J. & Patricia L. Povse, 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: \$6,749
IMPR.: \$33,951
TOTAL: \$40,700

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a condominium of frame and masonry construction containing 1,554 square feet of living area. The dwelling has a crawl-space foundation and features include central air conditioning, a garage of approximately 506 square feet of building area, and a 210 square foot patio. The property is located in Springfield, Capital Township, Sangamon County.

The appellants' appeal is based on both unequal treatment in the assessment process and overvaluation. In support of these claims, the appellants submitted a letter outlining limited evidence of comparables along with some documentation.

In support of the overvaluation argument, the appellants outlined the sales prices and sale dates for five comparables in Flaxen Mill Court which were described only as ranging in size from 1,462 to 1,666 square feet of living area. The appellants also reported that four of these comparables enjoyed a fireplace, a fence and/or a wood deck, none of which are present in the subject property. The sales occurred between June 2005 and September 2008 for prices ranging from \$122,000 to \$131,000. Based on this evidence, the appellants requested a total

assessment reduction to \$41,246 which would reflect a market value of approximately \$123,750 at the statutory level of assessment.

The appellants also listed five equity comparables in Flaxen Mill Court for which only total assessments for 2009 were presented which range from \$40,704 to \$44,678. The subject has a total assessment after the board of review's decision of \$43,392.¹ Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$41,246.

The appellants also submitted a listing of 18 "latest actual sales" in the area (Exhibit 2). While this evidence was briefly discussed in the letter, the "sales" data and dates of sale on Exhibit 2 are illegible such that none of this submission has been considered by the Board. In their letter, the appellants contend that the data on these eighteen sales reflects an average sale price of \$117,714.

As a final argument for appeal, the appellants contend that along with recent sales evidence in the record, there is an overall decline in home values (Exhibit 4) and also as shown by a recent (not yet published) listing of an area condominium unit for \$125,500. The appellants concluded the letter by suggesting that the subject should have an assessment reflective of a market value of \$126,300.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$44,290 was disclosed. The subject's equalized assessment reflects an estimated market value of \$132,883 using the 2009 three-year median level of assessments for Sangamon County of 33.33%.

In response to the appellants' market value data, the board of review "adjusted the comparable sales submitted" by the appellants and only analyzed the three sales which occurred "since the date of the last general reassessment." Thus, the board of review presented a grid with adjustments made to three sales which occurred between February 2007 and September 2008 that had prices of either \$122,000 or \$126,000. The board of review made adjustments to the comparables for differences in dwelling size, fireplace, garage size, veneer, decks, porches and/or concrete patios. Once the land value was added, the comparables then reflected adjusted sale prices ranging from \$122,000 to \$142,142.² In conclusion on the market value argument, the board of review noted that the comparables submitted by the appellants were not adjusted and "as such an indication of value based on the unadjusted sales not evident."

¹ After the board of review issued its decision, an equalization factor of 1.0207 was applied to all non-farmland properties in the township. As to the subject property, the factor raised the 2009 assessment to \$44,290

² On this grid, the subject was reported to have an estimated market value of \$148,388 which is erroneous in light of the subject's estimated market value as shown by its assessment of \$132,883.

In response to the appellants' assessment data, the board of review presented a two-page grid analysis of four of the appellants' suggested comparables with adjustments. While there are five properties listed on the board of review's grid, the property at 2415 Flaxen Mill Court is listed as both comparable #3 on page 1 and as comparable #1 on page 2.

The four comparables are said to have estimated market values based on their assessments ranging from \$132,245 to \$143,323 whereas the subject has an estimated market value based on its assessment of \$148,388.³ Adjustments were made to the comparables for differences from the subject in dwelling size, central air, open porch, veneer, garage, concrete patio, fireplace and/or wood deck. After adjustments, the board of review reported that each of the comparables was virtually identical to the subject's "net value" of \$148,388.

Based on this evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its 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 warranted.

The appellants contend the assessment of the subject property is excessive and not reflective of its market value. 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). The Board finds the evidence in the record does support a reduction in the subject's assessment.

The parties submitted a total of five comparable sales for the Board's consideration. The Board has given less weight to the two appellants' sales which occurred in 2005 and 2006 as being most distant in time from the assessment date of January 1, 2009. Thus the three sales comparables presented by both parties which are similar to the subject and sold between February 2007 and September 2008 have been given most weight in the Board's analysis. These properties sold for prices of either \$122,000 or \$126,000 whereas the subject has an estimated market value based on its equalized assessment of \$132,883.

The Board has given no weight to the adjustments made to the sales as reported by the board of review as there was no basis set forth in the submission for those adjustments. Also of significance on this record is that the board of review found no

³ Again this erroneous estimated market value appears to have been before the final decision of the Sangamon County Board of Review which reduced the assessment to \$43,392 or a market value of \$130,176 which was then increased by the equalization factor of 1.0207 applied to the assessment.

adjustment necessary to its sale #3 that occurred in September 2008. The Board finds this sale date was most proximate to the assessment date at issue on this record. The Board further finds this comparable sale was identical to the subject condominium in age, size, and features. The Board also finds this property sold for \$122,000 whereas the subject has an estimated market value based on its equalized assessment as of January 1, 2009 of \$132,883, which is higher than this most similar comparable sale. After considering the most comparable sales on this record, the Board finds the appellants have demonstrated that the subject's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted on this record on grounds of overvaluation.

The appellants also contend unequal treatment in the subject's improvement assessment as the basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment for overvaluation, the Property Tax Appeal Board finds that the subject property is now equitably assessed and no further reduction in the subject's assessment is warranted.

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 22, 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.