



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

APPELLANT: Sharon Farrow Trust
DOCKET NO.: 09-04807.001-R-1
PARCEL NO.: 22-24.0-177-004

The parties of record before the Property Tax Appeal Board are Sharon Farrow Trust, 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: \$73,453
IMPR.: \$82,136
TOTAL: \$155,589

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story owner occupied single family dwelling with 4,313 square feet of living area. The dwelling is approximately 75 years old with features that include central air conditioning, two fireplaces and a three-car garage. The subject property has a 1.615 acre site and is located in Springfield, Woodside Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument appellant submitted an appraisal estimating the subject property had a market value of \$460,000 as of January 1, 2007. The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review on April 9, 2010, increasing the assessment from \$159,340 to \$159,946. The assessment notice indicated a township equalization factor of 1.0038 was applied.

The appellant further made reference that the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-04832.001-R-1. In that appeal the Property Tax Appeal Board issued a decision on July 23, 2010, three months after the issuance of the 2009 equalization factor, lowering the 2008 assessment of the subject

property to \$155,000 based on the evidence submitted by the parties. Based on this record the appellant requested the subject's assessment be reduced to \$155,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$159,946 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to \$159,340, which was the assessment prior to the application of the equalization factor.

The appellant was notified of the board of review proposed assessment and indicated she was not willing to stipulate to the valuation based on the appraised value of \$155,000.

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 record disclosed the subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 08-04832.001-R-1. The Property Tax Appeal Board takes notice that in that appeal it issued a decision on July 23, 2010, lowering the assessment of the subject property to \$155,000. (See 86 Ill.Admin.Code 1910.90(i)). This decision was issued subsequent to the appellant filing the instant 2009 appeal and after the issuance of the 2009 equalization factor for Woodside Township of 1.0038. The Board takes further notice that 2008 and 2009 are within the same general assessment period for Woodside Township. (See 35 ILCS 200/9-215)). The Property Tax Appeal Board further finds its decisions are to be based on equity and the weight of the evidence. (35 ILCS 200/16-185). Under these circumstances the Property Tax Appeal Board finds that even though the appellant filed the appeal from the notice of application of an equalization factor, its jurisdiction is not limited to a reduction in the subject's assessment to the pre-equalized assessment as reflected on the assessment notice due to the fact the Board rendered a decision reducing the 2008 assessment after the 2009 assessment notice applying the equalization factor was issued.¹

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

¹ Section 1910.60(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.60(a) and section 16-180 of the Property Tax Code (35 ILCS 200/16-180) limit the Property Tax Appeal Board's jurisdiction if an appeal is filed from the notice of an equalization factor.

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 Board finds that pursuant to section 16-185 of the Property Tax Code the decision issued by the Property Tax Appeal Board for the 2008 tax year establishing an assessment of \$155,000 should be carried forward to 2009 subject only to the application of the equalization factor applied to Woodside Township of 1.0038. For these reasons the Property Tax Appeal Board finds that a 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario M. Louie

Member

Shawn R. Lerbis

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: August 19, 2011

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.