



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

APPELLANT: Michael Heinen  
DOCKET NO.: 09-04928.001-R-1  
PARCEL NO.: 23-16.0-228-004

The parties of record before the Property Tax Appeal Board are Michael Heinen, 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:** \$8,192  
**IMPR.:** \$35,651  
**TOTAL:** \$43,843

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of an 11,250 square foot parcel improved with a 26 year-old, one-story style frame dwelling that contains 1,468 square feet of living area. Features of the home include central air conditioning, a fireplace and a two-car garage with 516 square feet of building area. The property is located in Rochester, Rochester Township, Sangamon County.

The appellant claims overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant submitted a grid analysis of four comparable properties located near the subject. Three comparables have lots that range in size from 9,324 to 11,120 square feet and are improved with one-story style frame dwellings that range in size from 1,359 to 1,510 square feet of living area. The living area and lot size for one comparable were not supplied. Two comparables were described as being 31 or 41 years old, while the ages of two comparables were also not supplied. Features of the comparables include central air conditioning, a fireplace and

two-car garages. Comparables #1, #2 and #3 were reported to have sold between August 2007 and March 2010 for prices ranging from \$120,500 to \$126,000 or from \$83.44 to \$91.98 per square foot of living area including land. Comparable #4 sold in December 2007 for \$122,500. Since the appellant failed to submit the living area of the his comparable #4, its per square foot sale price could not be computed. The appellant's evidence also disclosed that the subject sold in July 2006 for \$119,000. The appellant indicated the subject was advertised through a realtor and was not a transfer between related parties.

In support of the inequity argument, the appellant submitted land and improvement assessment data on the same comparables. The comparables had land assessments ranging from \$7,671 to \$8,410 or from \$0.74 to \$0.87 per square foot of land area.<sup>1</sup> The subject has a land assessment of \$8,796 or \$0.78 per square foot of land area. These comparables had improvement assessments ranging from \$27,101 to \$35,418 or from \$19.94 to \$23.46 per square foot of living area. As in the land discussion, computation of a per square foot improvement assessment for comparable #4 could not be accomplished due to the absence of its living area. The subject has an improvement assessment of \$38,278 or \$26.07 per square foot of living area. Based on this evidence the appellant requested the subject's assessment be reduced.

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.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$47,074 was disclosed. The subject has an estimated market value of approximately \$141,236 or \$96.21 per square foot of living area including land, as reflected by its assessment and the Sangamon County 2009 three-year median level of assessments of 33.33%.

After reviewing the appellant's evidence, the board of review argued the "Subject is below the range of value provided by the appellant." The board of review submitted no comparable sales or other market evidence to refute the appellant's overvaluation argument, nor did it submit any evidence to refute the appellant's equity argument.

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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates

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<sup>1</sup> Since the land assessment of the appellant's comparable #4 was not supplied, a per square foot land assessment could not be determined.

that the appellant appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the Official Rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999).

Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds the appellant submitted three market value comparables which sold for prices ranging from \$120,500 to \$126,000 or from \$83.44 to \$91.98 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of approximately \$141,236 or \$96.21 per square foot of living area including land, is above the range of the best and only comparable sales in this record, notwithstanding the board of review's claim to the contrary. Therefore, the Board finds a reduction in the subject's assessment is warranted. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

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.