



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

APPELLANT: Mike George  
DOCKET NO.: 09-05035.001-R-1  
PARCEL NO.: 21-11.0-451-008

The parties of record before the Property Tax Appeal Board are Mike George, 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:** \$6,930  
**IMPR.:** \$61,763  
**TOTAL:** \$68,693

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 12,173 square foot parcel improved with a seven year-old, one-story frame duplex that contains 2,944 square feet of living area. Features of the home include central air conditioning, two fireplaces and a two-car garage. The subject is located in Springfield, Capital Township, Sangamon County.

The appellant submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on seven comparable sales of duplex dwellings. The comparables were reported to have sold between March 2008 and December 2009 for prices ranging from \$107,000 to \$230,000 or from \$43.59 to \$72.58 per square foot of living area including land. The appellant also submitted the final decision of the Sangamon County Board of Review which disclosed that the subject's 2009 total assessment was \$83,635. The subject's assessment reflects a market value of approximately \$250,930 or \$85.23 per square foot of living area including land, using the Sangamon County 2009 three-year median level of assessments of 33.33%. Based on this evidence the

appellant requested the subject's assessment be reduced to \$68,693, reflecting a market value of approximately \$206,079.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

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 the evidence in the record supports a reduction in the subject's assessment.

The appellant contends 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 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted the only evidence of market value in the record. The appellant submitted information on seven comparable properties that sold for prices ranging from \$107,000 to \$230,000 or from \$43.59 to \$72.58 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$250,930 or \$85.23 per square foot of living area including land falls above this range. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by Section 1910.40(a) of the Official Rules of the Property Tax Appeal Board. The Board has examined the information submitted by the appellant and finds that it supports a reduction in the subject's assessment.

In conclusion, the Board finds the appellant has met his burden of proving overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is incorrect and a reduction 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: May 18, 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.