



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

APPELLANT: Linda Rice & John White  
DOCKET NO.: 09-05057.001-R-1  
PARCEL NO.: 23-20.0-252-012

The parties of record before the Property Tax Appeal Board are Linda Rice & John White, 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:** \$20,372  
**IMPR:** \$94,617  
**TOTAL:** \$114,989

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 27,969 square foot parcel that is improved with a ten year-old, one-story style brick dwelling that contains 3,017 square feet of living area. Features of the home include central air conditioning, a full unfinished basement and a 1,200 square foot attached garage. The subject is located in Rochester, Rochester Township, Sangamon County.

The appellants submitted evidence to the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an appraisal of the subject property, wherein the appraiser utilized the cost and sales comparison approaches in estimating the subject's value at \$345,000 as of the report's effective date of August 13, 2009.

In the cost approach, the appraiser estimated the subject's lot value at \$45,000, "based on land sales as reported in the Springfield MLS and from local realtors." The appraiser utilized the Marshall & Swift Cost Book, as well as local contractors and suppliers to estimate the subject dwelling's replacement cost at \$333,460. He subtracted depreciation of \$33,346, before adding

back the site value to generate an indicated value by the cost approach at \$345,114.

In the sales comparison approach, the appraiser examined three sales of three comparables located within approximately one-half mile of the subject. The comparables consist of two, ranch style dwellings and one 1.5-story dwelling that were situated on lots ranging in size from 17,762 to 33,888 square feet of land area. The comparables range in age from two to four years and range in size from 2,375 to 2,883 square feet of living area. Features of the comparables include central air conditioning, three-car garages and full basements, two of which have some finished areas. The comparables sold in October 2008 or April 2009 for prices ranging from \$302,000 to \$369,000 or from \$123.31 to \$146.31 per square foot of living area including land. The appraiser adjusted the comparables' sales prices for differences when compared to the subject, such as room count, living area, basement finish and porches, patios and decks. After adjustments, the comparables had adjusted sales prices ranging from \$318,500 to \$361,500 or from \$121.75 to \$143.34 per square foot of living area including land. Based on this analysis, the appraiser estimated the subject's value by the sales comparison approach at \$345,000.

The appraiser noted the income approach was not applicable, since the subject was not located in a rental area. Based on this evidence the appellants requested the subject's total assessment be reduced to \$115,000, reflecting the market value estimate in the appellants' appraisal.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$122,918 was disclosed. The subject has an estimated market value of approximately \$368,791 or \$122.24 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%.

In support of the subject's assessment, the board of review submitted a grid analysis of four comparable properties. The proximity of the comparables to the subject was not supplied. Two comparables are part one-story and part two-story frame and masonry dwellings and two comparables are one-story frame and masonry dwellings. These homes were built between 2002 and 2010 and range in size from 2,500 to 3,093 square feet of living area. Features of the comparables include central air conditioning, full or partial basements, one or two fireplaces and garages that contain from 776 to 936 square feet of building area. The comparables were reported to have sold between April 2009 and November 2010 for prices ranging from \$380,000 to \$430,000 or from \$135.39 to \$164.21 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

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

The Board finds the appellants submitted an appraisal of the subject property with a market value estimate of \$345,000, while the board of review submitted four comparable sales. The Board finds the appraisal submitted by the appellants is the best evidence of the subject's market value in this record. While one of the appraiser's comparables differed from the subject in design, the remaining comparables were similar to the subject in most respects and sold proximate to the subject's January 1, 2009 assessment date. Further, the Board finds the appraiser made logical and appropriate adjustments to his comparables' sales prices to make them appear more similar to the subject, thereby supporting his value conclusion. The Board also finds the appraiser's cost approach supports the value estimate in the sales comparison approach. The Board gave less weight to two of the board of review's comparables because they differed in design when compared to the subject. The board of review's remaining two comparables sold in January and November 2010, well after the subject's assessment date, and are therefore less reliable in estimating a value for the subject. Based on this analysis, the Board finds the subject's market value as of January 1, 2009 is \$345,000. Since market value has been established, the 2009 Sangamon County three-year median level of assessments 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

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.