



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

APPELLANT: Mitch King  
DOCKET NO.: 09-05123.001-R-1  
PARCEL NO.: 14-27.0-327-003

The parties of record before the Property Tax Appeal Board are Mitch King, 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:** \$1,905  
**IMPR:** \$8,056  
**TOTAL:** \$9,961

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is improved with a 58-year old, 1.5-story dwelling of brick exterior construction containing 705 square feet of living area with a partial unfinished basement, central air conditioning, and a fireplace. The subject has a 5,250 square foot site located in Springfield, Capital Township, Sangamon County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables. The properties were improved with a 1-story and two 1.5-story frame dwellings that range in age from 90 to 106 years old for consideration. The comparables range in size from 1,451 to 1,900 square feet of living area. Each comparable has a basement, one of which is partially finished. The comparables also feature central air conditioning and a garage of either 240 or 750 square feet of building area. These sales occurred in 2009 for prices ranging from \$13,500 to \$19,200 or from \$7.11 to \$13.23 per square foot of living area, including land. Based on this evidence, the appellant requested a reduction in the subject's

assessment to \$5,355 or a market value of approximately \$16,065 or \$21.42 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment of \$10,167 was disclosed. The subject's equalized assessment reflects an estimated market value of \$30,504 or \$40.67 per square foot of living area, including land, using the 2009 three-year median level of assessments for Sangamon County of 33.33%.

In support of the subject's assessment, the board of review presented a printout from the assessor referencing the original 2009 assessment of \$10,515 prior to board of review decision and prior to equalization. The assessor asserted, in part, that the subject property is in the city's medical district, while none of the comparables are within that district. The assessor concluded the remarks noting that "the market supports this assessment, as evidenced by the attached sales." No sales data was attached. Based on this evidence, the board of review requested confirmation of the subject's 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 on this record.

The appellant contends 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 (3<sup>rd</sup> Dist. 2002). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. *Official Rules of the Property Tax Appeal Board*, 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant has overcome this burden.

The appellant submitted three comparable sales for the Property Tax Appeal Board's consideration. Each of the comparables presented by the appellant differed from the subject in age, size and features by having a garage not enjoyed by the subject. However, the board of review presented no sales data to support its assessment of the subject property. The appellant's comparables sold in 2009 for prices ranging from \$7.11 to \$13.23 per square foot of living area, including land. The subject's equalized assessment reflects a market value of approximately \$30,504 or \$40.67 per square foot of living area, including land, which is above the comparables on this record on a per-square-foot basis. The subject's estimated market value appears to be excessive based on the sales evidence in this record. However, the evidence further revealed that the appellant did not file a complaint with the board of review but filed an appeal directly

to the Property Tax Appeal Board following receipt of the notice of an equalization factor.

Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can 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 a reduction in the assessment of the subject property is supported. 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.

*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.