



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

APPELLANT: Charles & Madonna M. Gurgens
DOCKET NO.: 09-05195.001-R-1
PARCEL NO.: 23-16.0-305-013

The parties of record before the Property Tax Appeal Board are Charles and Madonna M. Gurgens, the appellants, and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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: \$11,054
IMPR.: \$40,576
TOTAL: \$51,630

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame and brick construction that contains 1,644 square feet of living area. The dwelling was constructed in 1975. Features of the home include a partial basement, central air conditioning, one fireplace and a two-car attached garage with 528 square feet of building area. The property is located in Rochester, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales. The comparables were described as being improved with one-story dwellings that ranged in size from 1,500 to 1,885 square feet of living area. The comparables were located in Rochester and four of the homes were constructed from 1953 to 1978, the age of one comparable was not disclosed. Each comparable had a basement, four comparables had central air conditioning, four comparables had a fireplace and each had a two-car garage. The comparables sold from April 2008 to October 2009 for prices ranging from \$90,000 to \$162,000 or from \$47.75 to \$107.07 per square foot of living area, including land. The evidence further revealed that the appellants 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 increasing the assessment from \$48,086 to \$51,630. The assessment notice indicated the subject's 2009 equalized assessment reflected a market value of \$154,890, which equates to \$94.22 per square foot of living area, including land. Based on this evidence the appellants requested the subject's assessment be reduced to \$48,086.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject was disclosed. The board of review asserted the subject's assessment reflects a market value within the range of the appellants' comparables on a square foot basis and no change was justified.

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 does not support a reduction in the subject's assessment.

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 (3rd Dist. 2002). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. (86 Ill.Admin.Code §1910.65(c)). The Board finds the appellants' evidence demonstrates a reduction in the subject's assessment is not warranted.

The appellants provided descriptions and sales prices on five comparables to support their overvaluation argument. The comparables were improved with one-story dwellings that had varying degrees of similarity to the subject property. The comparables sold from April 2008 to October 2009 for prices ranging from \$90,000 to \$162,000 or from \$47.75 to \$107.07 per square foot of living area, including land. The subject's 2009 equalized assessment of \$51,630 reflects a market value of \$154,890, which equates to \$94.22 per square foot of living area, including land. The subject's assessment reflects a market value within the range established by the appellants' comparables. Based on this record the Board finds the appellants did not demonstrate by a preponderance of the evidence that the subject property was overvalued.

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.