



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

APPELLANT: JSP Properties III LLC  
DOCKET NO.: 09-05217.001-R-1  
PARCEL NO.: 14-26.0-204-015

The parties of record before the Property Tax Appeal Board are JSP Properties III LLC, the appellant, by attorney Michael M. Durr of Sgro, Hanrahan & Durr, L.L.P., Springfield, Illinois; 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:** \$4,035  
**IMPR.:** \$27,861  
**TOTAL:** \$31,896

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 9,300 square foot parcel improved with apartments. The property is located in Grandview, Springfield Township, Sangamon County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant indicated on the Residential Appeal form that the subject property was purchased in July 2009 for a price of \$80,000. The appellant also indicated on the form that the parties to the transaction were not related and the property was sold through the use of the Realtor. To further document the sale the appellant submitted a copy of the Illinois Real Estate Transfer Declaration (PTAX-203) indicating the subject property sold for a price of \$80,000 in June 2009, the property was advertised for sale and there was no indication the parties to the transaction were related. The record 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 increasing the subject's assessment from \$31,896 to \$32,830. The assessment notice indicated the subject's equalized assessment reflected a market value of \$98,490. Based on this

evidence the appellant requested the subject's assessment be reduced.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's total equalized assessment of \$32,830 was disclosed. After reviewing the appellant's evidence, the board of review asserted the appellant had submitted as evidence one page from an appraisal of another property.<sup>1</sup> No other evidence was submitted by the board of review to refute the appellant's argument or to support 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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates 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. Due to the fact 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 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

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<sup>1</sup> The record indicates the appellant originally filed an incomplete appeal form by failing to state the appellant's assessment claim and providing an incomplete appraisal. By letter dated January 27, 2011, the appellant was given 30-days to file a completed appeal form. The appellant subsequently submitted an appeal form stating the basis of the appeal was a recent sale and provided a copy of the transfer declaration associated with the sale.

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.

*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: November 30, 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.