



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

APPELLANT: Dennis & Deborah Vazzi
DOCKET NO.: 09-05225.001-R-1
PARCEL NO.: 29-07.0-425-003

The parties of record before the Property Tax Appeal Board are Dennis & Deborah Vazzi, 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: \$13,784
IMPR.: \$45,559
TOTAL: \$59,343

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame and masonry dwelling containing 1,971 square feet of living area. The dwelling was built in 1995 and features a crawl-space foundation, central air conditioning, a fireplace and a 660 square foot attached garage. The dwelling is situated on a 14,960 square foot lot located in Chatham Township, Sangamon County, Illinois.

The appellants claim overvaluation as the basis of the appeal. In support of this argument, the appellants submitted three suggested comparable sales for the Boards consideration. The comparables are located from 200 feet to within one mile from the subject property. The comparables are situated on lots ranging in size from 11,250 to 14,842 square feet of land area. The comparables consist of one-story frame and masonry dwellings containing from 1,549 to 1,900 square feet of living area. Two comparables have crawl-space foundations and one comparable's foundation is unknown. Features include central air conditioning, a fireplace and a 528 square foot attached garage.

The comparables sold from August 2007 to February 2010 for prices ranging from \$152,250 to \$158,900 or from \$83.63 to \$101.03 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment of \$59,343 was disclosed. The subject's assessment reflects an estimated market value of \$178,047 or \$90.33 per square foot of living area including land using Sangamon County's 2009 three-year median level of assessments of 33.33%.

After reviewing the appellant's evidence, the board of review argued that the appellants' comparables supported the subject's value on a square foot basis. The board of review offered no evidence to support the subject's assessment or refute the value evidence submitted by the appellants.

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 no reduction in the subject's assessment is warranted.

The appellants argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellants have not overcome this burden.

The record contains three suggested comparable sales submitted by the appellants for the Board's consideration. The Board gave less weight to the appellants' comparable #3 due to its sale date occurring more than a year prior to the subject's January 1, 2009 assessment date. The Board finds the remaining two comparables, submitted by the appellants, have sale dates more probative to the subject's fair market value as of the January 1, 2009 assessment date. They sold in July 2009 and February 2010 for prices of \$156,500 and \$158,900 or \$101.03 and \$83.63 per square foot of living area including land, respectively. The subject's assessment reflects an estimated market value of \$178,047 or \$90.33 per square foot of living area including land, which is within the market values established by the two similar sales in the record on a square foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no 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.

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.