



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

APPELLANT: Greg Wheeler  
DOCKET NO.: 09-05327.001-R-1  
PARCEL NO.: 23-15.0-131-002

The parties of record before the Property Tax Appeal Board are Greg Wheeler, 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:** \$13,157  
**IMPR.:** \$49,148  
**TOTAL:** \$62,305

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story single family dwelling with 1,736 square feet of living area. The dwelling was constructed in 2007 and has a vinyl siding and brick exterior. The dwelling has a crawl space foundation, central air conditioning, one fireplace and a two-car attached garage with 576 square feet of building area. The subject has a 11,900 square foot site and is located in Rochester, Rochester Township, Sangamon County.

The appellant claims overvaluation and assessment inequity as the bases of the appeal. The appellant indicated on the appeal form that the subject property was purchased in August 2007 for a price of \$172,350. The appellant also submitted information on three comparable sales in support of the overvaluation argument. The comparables were located in Rochester and were improved with one-story dwellings that ranged in size from 1,872 to 2,094 square feet of living area. The dwellings were similar to the subject in age. Each comparable had a full or partial basement, central air conditioning, one fireplace and a three-car attached garage ranging in size from 720 to 768 square feet of building area. These comparables sold from August 2008 to April 2010 for prices ranging from \$205,000 to \$241,950 or from \$97.90 to

\$129.25 per square foot of living area, including land. These same comparables had improvement assessments ranging from \$66,580 to \$72,480 or from \$33.57 to \$35.57 per square foot of living area. The evidence 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 \$62,305 to \$66,897. The assessment notice indicated the subject's 2009 equalized assessment reflected a market value of \$200,691, which equates to a market value of \$115.61 per square foot of living area land included.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. The subject has an improvement assessment of \$52,770 or \$30.40 per square foot of living area. After reviewing the appellant's evidence the board of review argued the subject's assessment reflects a market value per square foot below the range of market value reflected by the assessments established by the comparables submitted by the appellant.

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.

The appellant contends in part 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). 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds relevant and probative evidence of market value in this record to be the purchase of the subject property in July 2007 for a price of \$172,350, which is approximately \$28,340 below the market value reflected by the subject's assessment. Additionally, the appellant provided three sales which were superior to the subject in features with full or partial basements and three-car attached garages compared with the subject's crawl space foundation and two-car attached garage. The Board finds the subject's assessment should reflect a value per square foot below the range established by these comparables due to their superiority.

The Board further finds the record disclosed 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 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 commensurate with the appellant's request.

Based on the Property Tax Appeal Board's limited jurisdiction, the Board finds no further reduction based on assessment inequity can be granted.

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.