



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

APPELLANT: Greg Rockrohr
DOCKET NO.: 09-05329.001-R-1
PARCEL NO.: 29-11.0-400-010

The parties of record before the Property Tax Appeal Board are Greg Rockrohr, 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: \$8,330
IMPR.: \$87,381
TOTAL: \$95,711

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story owner-occupied single family dwelling with 4,501 square feet of living area. Features of the home include a partial basement that is finished, central air conditioning, two fireplaces and a two-car attached garage. The dwelling was constructed in 1978. The subject has a 2.73 acre site and is located in Pawnee, Ball Township, Sangamon County.

The appellant claims overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$280,000 as of May 1, 2008. The appellant also referenced the subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 08-05773.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$93,322 based on an agreement of the parties. The evidence further revealed that the appellant filed the instant appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0360 issued by

the board of review increasing the subject's assessment from \$95,711 to \$99,157. The assessment notice indicated the equalized assessment reflected a market value of \$297,471. Based on this evidence the appellant requested the subject's assessment be reduced to \$93,322.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject property's final assessment was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to the pre-equalized assessment of \$95,711.

The appellant was notified of the proposed reduced assessment and rejected the proposal contending the assessment should be reduced to \$93,322.

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

Initially, the Board finds the only evidence of market value in the record is the appraisal of the subject property submitted by the appellant estimating the property had a market value of \$280,000 as of May 1, 2008. The Board finds the appraised value is less than the market value reflected by the 2009 assessment.

Second, the Board finds the subject property was the subject matter of an appeal the prior year under Docket Number 08-05773.001-R-1 in which the Board issued a decision lowering the assessment of the subject property to \$93,322 based on an agreement of the parties. Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value

for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates the subject property is an owner occupied dwelling. Additionally, the record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision issued for the 2008 assessment year; the record contains no evidence that the 2009 assessment year in question is in a different general assessment period than the 2008 tax year; and there was no showing the decision of the Property Tax Appeal Board was reversed or modified upon review. Pursuant to section 16-185 of the Property Tax Code and based on this record the Board finds that the 2008 decision issued by the Property Tax Appeal Board could be carried forward to the 2009 tax year subject to the township equalization factor of 1.0360. Applying this equalization factor to the 2008 final assessment as established by this Board would result in a total assessment of \$96,682 ($\$93,322 \times 1.0360 = \$96,682$). The Board finds that applying the dictates of section 16-185 of the Property Tax Code would result in a total assessment greater than the proposed revised assessment tendered by the Sangamon County Board of Review of \$95,711.

Third, the Board finds the record disclosed that the appellant appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review. Based on 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 (4th 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.

In conclusion, the Property Tax Appeal Board finds a reduction in the subject's assessment in accordance with the board of review proposed revised assessment is appropriate.

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.