



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

APPELLANT: Henry & Susan Cronister
DOCKET NO.: 10-01517.001-R-1
PARCEL NO.: 21-12.0-205-016

The parties of record before the Property Tax Appeal Board are Henry & Susan Cronister, 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: \$10,397
IMPR.: \$39,510
TOTAL: \$49,907

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a one-story single family dwelling of frame and brick construction that contains 1,698 square feet of living area. The dwelling was built in 1992 and features a partial unfinished basement, central air conditioning, a fireplace and an attached two-car garage. The property has a 10,200 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants filed the appeal based on a recent appraisal prepared by Gene C. Hurt, a State Certified Residential Real Estate Appraiser. The appraiser used both the cost and sales comparison approaches to arrive at estimated values of \$141,336 and \$141,000, respectively, for the subject property. In reconciling these value conclusions, Hurt noted the subject needs some interior cosmetic updating and therefore estimated the subject has a market value of \$141,000 as of April 19, 2010.

This Residential Appeal petition was filed on March 24, 2011 after receipt of the 2010 Assessment Notice dated March 18, 2011 issued by the Sangamon County Board of Review where the subject's

final assessment of \$49,198 was reported. The Notice indicates the subject has an estimated market value of \$147,594.

On April 11, 2011, the appellants sought to file a second 2010 appeal with the Property Tax Appeal Board based upon receipt of the 2010 Notice of an equalization factor of 1.0144 having been applied to the subject property by the Sangamon County Board of Review. This equalization increased the subject's assessment from \$49,198 to \$49,907 resulting, according to the Notice, in a new estimated market value of \$149,721.

The record also disclosed that the subject property is an owner occupied residence which was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket Number 09-04934.001-R-1. In that appeal, the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$50,820 based on an agreement of the parties. This assessment agreement reflects an estimated market value of approximately \$152,460.

Based on the appraisal prepared by Hurt, the appellants requested the subject's assessment for the 2010 tax year be reduced to \$47,000 so as to reflect a market value of approximately \$141,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final equalized assessment of the subject property totaling \$49,907 was disclosed.

In response to the appeal, the board of review presented a computerized printout which stated in pertinent part:

Appraiser did not used [*sic*] the one NH comp of like style that sold in the last year, 2924 Rainer. We put most weight on that comparable sale as it is most similar and is recent. Other comps used are from Koke Mill East Sub.

The document further indicates that the board of review agreed to reduce the subject's assessment so as to reflect a market value of \$149,720 "which is the adjusted price of comparable sale one in Capitals [*sic*] study." Such a value determination would be equivalent to a total assessment of \$49,907.

Based on the foregoing, the board of review requested confirmation of the subject's equalized assessment.

In written rebuttal, the appellants contend that their appraiser submitted three comparable sales "in the same census tract (20) which should be more supportive" than one lone sale at 2924 Rainer Drive which was built by the same contractor as the subject, but which dwelling is larger as it contains 1,853 square feet and has a larger lot of 10,980 square feet of land area. In conclusion, the appellants request an assessment reduction to \$47,000 so as to reflect the appraised value.

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 the evidence in the record demonstrates a change in the assessment is not warranted.

The Property Tax Appeal Board recognizes that section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides that the prior year's decision lowering the assessment to \$50,820 should be carried forward to the 2010 tax year, subject only to equalization, where the property is an owner occupied residence and the tax years are within the same general assessment period. The 2010 equalization factor in Capital Township was 1.0144. However, the Property Tax Appeal Board further finds that in this case applying the equalization factor to the 2009 assessment of the subject property would result in an increase in the assessment of the subject property to \$51,552 which is greater than both the 2010 pre-equalized assessment of \$49,198 and the 2010 equalized assessment of \$49,907. Where neither party requested an increase in the subject's assessment in this appeal, such a decision to increase the assessment would be in contravention of the Board's authority to base each decision upon equity and the weight of the evidence. (35 ILCS 200/16-185).

The Board finds that carrying forward the subject's assessment from the 2009 tax year to the 2010 tax year with equalization would also be inequitable. The Uniformity Clause of the Illinois Constitution provides that: "Except as otherwise provided in this Section, taxes upon real property shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law." Ill.Const.1970, art. IX, §4(a). Taxation must be uniform in the basis of assessment as well as the rate of taxation. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 401 (1960). Taxation must be in proportion to the value of the property being taxed. It is unconstitutional for one kind of property within a taxing district to be taxed at a certain proportion of its market value while the same kind of property in the same taxing district is taxed at a substantially higher or lower proportion of its market value. Kankakee County Board of Review, 131 Ill.2d 1, 20 (1989); Apex Motor Fuel, 20 Ill. 2d at 401; Walsh v. Property Tax Appeal Board, 181 Ill.2d 228, 234 (1998). The Board finds that carrying forward the decision from the 2009 tax year to the 2010 tax year with equalization would violate this directive given the record evidence and the 2010 equalized assessment of \$49,907 as determined by the Sangamon County Board of Review.

Based on the foregoing analysis, the Board finds no change in the subject's equalized assessment is warranted for the 2010 year.

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: September 20, 2013

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.