



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

APPELLANT: Robert T. & Norma Lawley  
DOCKET NO.: 10-02293.001-R-1  
PARCEL NO.: 22-06.0-252-011

The parties of record before the Property Tax Appeal Board are Robert T. & Norma Lawley the appellants; 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:** \$23,964  
**IMPR:** \$102,824  
**TOTAL:** \$126,788

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is an owner occupied one and one-half story single family dwelling of brick construction that contains 3,080 square feet of living area. The dwelling was constructed in 1988. Features of the home include central air conditioning, two fireplaces and a two and one-half car attached garage. The home also includes a partial basement with 460 square feet of finish. The subject is situated on a 17,545 square foot site and is located in Springfield, Capital Township, Sangamon County.

A consolidated hearing was held on the subject property for the tax years 2009 and 2010 under Docket No. 09-04523.001-R-1 and 10-02293.001-R-1. Individual decisions will be rendered for each year based on the applicable evidence presented. The Property Tax Appeal Board takes notice that under Docket No. 09-04523.001-R-1 a decision was issued reducing the assessment of the subject property to \$124,988.

The appellant appeared before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument, the appellant submitted two appraisals of the

subject property. The first appraisal conveyed an estimated market value for the subject property of \$375,000 as of July 28, 2009. The second appraisal conveyed an estimated market value for the subject property of \$380,000 as of November 24, 2010.

The board of review submitted its "Board of Review Notes on Appeal" wherein its final assessment of the subject totaling \$138,669 was disclosed. The subject's total assessment reflects a market value of \$416,049 or \$135.08 per square foot of living area when applying the 2009 three year average median level of assessments for Sangamon County of 33.33%. In support of the subject's assessment the board of review submitted an analysis prepared by Capital Township Assessor. The assessor was not present at the hearing for direct testimony or cross-examination. The analysis contained two sale comparables.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. Pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its prior year's decision shall be carried forward to the subsequent year subject only to equalization.

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 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.(35 ILCS 200/16-185)

This record disclosed the Property Tax Appeal Board issued a decision reducing the subject's 2009 assessment to \$124,988 under Docket Number 09-04523.001-R-1. The record further indicates that the subject property is an owner occupied residence. The record contains no evidence indicating the subject property sold in an arm's-length transaction subsequent to the Board's decision or that the assessment year in question is in a different general assessment period. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of any equalization factor. The Board takes notice that a 1.0144 equalization factor was issued in Capital Township for the 2010 assessment 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: July 19, 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.