



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

APPELLANT: Richard W. & Mary J. Davidson
DOCKET NO.: 10-02298.001-R-1
PARCEL NO.: 22-06.0-252-010

The parties of record before the Property Tax Appeal Board are Richard W. & Mary J. Davidson, 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: \$97,764
TOTAL: \$121,728

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of an owner occupied residence located in Capital Township, Sangamon County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property's assessment was not reflective of fair market value based on an appraisal of the subject property. Using four suggested comparable sales, the appraisal conveyed an estimated market value of \$360,000 as of July 30, 2009. The appellants also submitted an additional comparable sale that sold in April 2010 for \$275,000. Averaging all five comparable sales, the appellants argued the subject's assessment should be reduced to reflect a market value of \$346,000.

The evidence also revealed the subject property was the matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 09-04375.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$120,000 based on the weight and equity of the evidence.

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's final assessment of \$139,394 was disclosed. The subject's assessment reflects an estimated market value of \$418,224 when applying Sangamon County's 2010 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted a limited analysis of four suggested comparable sales with varying degrees of similarity and dissimilarity when compared to the subject. The comparables sold from December 1990 to July 2008 for prices ranging from \$205,425 to \$485,000. Based on the suggested comparable sales, county assessment officials recommended the subject's assessment be reduced to reflect a fair market value of \$398,000.

Under rebuttal, the appellants submitted a new appraisal of the subject property estimating a fair market value of \$335,000 as of January 1, 2011. In addition, the appellants submitted the board of review's final decision for the subject property concerning the 2011 assessment year. In 2011, the board of review lowered the subject's 2011 assessment to \$111,666, which reflects an estimated market value of approximately \$334,998. The appellants argued the subject's 2011 assessment is an admission that the subject's 2010 assessment was in error. Finally, the appellants criticized the comparables submitted by the board of review due to their dissimilar characteristics and distant sale dates in relation to the subject's January 1, 2010 assessment date.

The Property Tax Appeal Board finds it cannot consider the new appraisal submitted by the appellants. Rebuttal evidence is restricted to explain, repel, counteract or disprove facts given in evidence by an adverse party (86 Ill.Admin.Code §1910.66(a). Section 1910.66(c) of the rules of the Property Tax Appeal Board provides:

Rebuttal evidence **shall not consist of new evidence such as an appraisal** or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence. [Emphasis Added] (86 Ill.Admin.Code §1910.66(c)).

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 a reduction in the subject's assessment is warranted.

The appellants argued the subject property was 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). However, the record disclosed the appellants filed an appeal before the Property Tax Appeal Board the prior assessment year under Docket Number 09-04375.001-R-1. In that appeal, the Board issued a decision lowering the subject's assessment to \$120,000 based on the weight and equity of the evidence contained in the record.

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).

The record 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 prior year's decision. In addition, the Board hereby takes notice that the 2010 assessment year in question is within the same general assessment period as the prior assessment year¹. 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 the 2010 Capital Township equalization factor of 1.0144%. Therefore, a reduction in the subject's assessment is warranted.

¹ Sangamon County's general assessment period commenced on January 1, 2007, and continued through 2010. The new general assessment period commenced on January 1, 2011 and continues through 2014.

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.

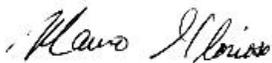


Chairman



Member

Member



Member



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: March 22, 2013



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.