



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

APPELLANT: Walter & Wanda Chowanski  
DOCKET NO.: 10-02718.001-R-1 through 10-02718.003-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Walter & Wanda Chowanski, the appellants, by attorney Randall Segatto, of Barber Segatto Hoffee Wilke & Cate, Springfield; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-02718.001-R-1	22-03.0-477-046	663	0	\$663
10-02718.002-R-1	22-03.0-477-047	663	5,288	\$5,951
10-02718.003-R-1	22-03.0-477-048	663	0	\$663

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a one-story frame dwelling containing 992 square feet of living area that was built in approximately 1948. Features include a partial unfinished basement, central air conditioning and a garage.

The appellant, Walter Chowanski, appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellants submitted a listing sheet, a settlement statement and 7 suggested comparable properties. The evidence and testimony shows the appellants purchased the subject property in April 2008 for \$4,750 or \$4.79 per square foot of living area including land. The evidence shows the subject property was advertised for sale in the open market with a Realtor and the parties to the transaction were unrelated. The subject was listed for sale at \$6,900 for 19 days prior to its sale.

In further support of the overvaluation argument, the appellants completed Section V of the appeal petitioning indentifying three suggested comparable properties. The comparable sales consist of one-story frame dwellings that contain from 750 to 1,050 square feet of living area and are from 50 to 102 years old. One comparable has a full partially finished basement and two comparables have unfinished basements. Two comparables have central air conditioning. The comparables sold from June 2009 to June 2010 for prices ranging from \$3,000 to \$12,000 or from \$4.00 to \$11.43 per square foot of living area including land.

The other four suggested comparables properties were described as vacant or improved "tax sale" properties located on the "east side" of Springfield, Illinois. Each property was advertised for sale with a minimum bid price of \$600. The improved comparable sold as of August 2010 for \$1,352. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject parcels' final assessments totaling \$7,277 was disclosed. The subject's assessment reflects an estimated market value of \$21,833 or \$22.00 per square foot of living area including land when applying Sangamon County's 2010 three-year median level of assessment of 33.33%.

In support of the subject's assessment, the board of review submitted the "Assessor's Recommendation" sheet and eight suggested comparable sales, without objection.

The recommendation sheet indicates the subject's 2008 sale was "probably the result of foreclosure sale". The comparable sales consist of one-story frame or masonry dwellings that contain from 576 to 1,568 square feet of living area and were built from 1900 to 1952. Seven comparables have full or partial unfinished basements and one comparable has partial finished basement. Four comparables have a garage and one comparable has a carport. Four comparables contain central air conditioning. The comparables sold from September 2007 to December 2010 for prices ranging from \$12,000 to \$52,500 or from \$14.85 to \$38.96 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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. The Board further finds a reduction in the subject's assessment is not warranted.

The appellants contend 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 appellants have not met this burden of proof and no reduction in the subject's assessment is warranted.

In support of the overvaluation claim, the appellant submitted documentation with respect to the subject's recent sale price and seven suggested comparable sales. The board of review submitted eight suggested comparable sales to support the subject's assessed valuation. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). The Property Tax Appeal Board finds there is no evidence contained in this record showing the subject's sale was not an arm's-length transaction. However, the Board finds the subject property sold approximately 20 months prior to the January 1, 2010 assessment date. In light of the similar comparable sales that submitted by both parties that sold more proximate to the subject's January 1, 2010 assessment date, the Board gave less weight to the subject's 2008 sale price in this appeal. Likewise, the Board gave less weight to four comparable sales submitted by the board of review since they sold in 2007 or 2008. The Board also gave less weight to comparable 1 submitted by the board of review due to its larger dwelling size when compared to the subject.

The Property Tax Appeal Board finds the remaining seven comparable sales are most similar to the subject in location, design, age and features. These properties sold from June 2009 to December 2010 for prices ranging from \$3,000 to \$31,500 or from \$4.00 to \$37.86 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$21,833 or \$22.00 per square foot of living area including land, which falls within the range established by the most similar assessment comparables contained in the record. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessed valuation is supported by preponderance of the evidence. Therefore, no reduction in the subject's assessment is warranted.

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: April 19, 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.