



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

APPELLANT: Thomas H. & Robbin Killam
DOCKET NO.: 10-03651.001-R-1
PARCEL NO.: 23-15.0-127-015

The parties of record before the Property Tax Appeal Board are Thomas H. & Robbin Killam, 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: \$16,728
IMPR.: \$92,566
TOTAL: \$109,294

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of one and one-half story dwelling of frame and masonry exterior containing 2,562 square feet of living area that is approximately 4 years old. Features include a finished basement, a fireplace, central air conditioning and 576 square foot attached garage. The dwelling is situated on approximately 16,690 square feet of land area. The subject property is located in Rochester Township, Sangamon County.

The appellants submitted evidence before the Property Tax Appeal Board claiming the subject property was not equitably assessed. In support of the inequity claim, the appellants submitted photographs and a limited assessment analysis of four suggested comparable properties located in close proximity to the subject. The analysis and photographs indicate the comparables are one-story brick or brick and frame dwellings. The appellants did not disclose the comparables' exterior construction, age, dwelling size or features such as basements and foundations types, air conditioning, fireplaces or garages for comparison to the subject property. However, the photographs depict the comparables have three-car attached garages. The dwellings are situated on lots that range in size from 14,322 to 24,209 square feet of land

area. The comparables have improvement assessments ranging from \$87,392 to \$93,353 and land assessments ranging from \$17,322 to \$21,208. The subject property has an improvement assessment of \$95,408 and a land assessment of \$17,242.

The evidence further revealed that the appellants did not file a complaint with the board of review but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor, which increased the subject's assessment from \$109,294 to \$112,650. Based on this evidence, the appellants requested a reduction in the subject's assessment to \$100,535.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$112,650 was disclosed. In response to the appeal, the board of review argued the appellants did not provide enough data to evaluate the subject property. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 not uniformly assessed. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. The Board finds that the appellants have overcome this burden.

The appellants in this appeal submitted limited information on four suggested assessment comparables to demonstrate the subject property was not equitably assessed. The board of review did not submit any evidence to support its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a). The board of review merely criticized the limited evidence submitted by the appellants. The Board gave no weight to the response offered by the board of review. The Property Tax Appeal Board is not to afford *prima facie* weight to the findings and conclusions of fact made by the board of review. Mead v. Board of Review of McHenry County, 143 Ill. App. 3d 1088 (2nd Dist. 1986); Western Illinois Power Cooperative, Inc. v. Property Tax Appeal Board, 29 Ill. App. 3d 16 (4th Dist. 1975). The decision of the Property Tax Appeal Board must be based upon equity and the weight of evidence. (35 ILCS 16-185; Commonwealth Edison Co. v. Property Tax Appeal Board, 102 Ill. 2d 443 (1984); Mead, 143 Ill. App. 3d 1088.) A taxpayer seeking review at the Property Tax Appeal Board from a decision of the board of review **does not have the**

burden of overcoming any presumption that the assessed valuation was correct. [Emphasis Added]. (People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2nd Dist. 1974); Mead, 143 Ill. App. 3d 1088).

Based upon the evidence submitted by the appellants, though sparse, the Board finds that a reduction in the subject's assessment is supported. The comparables have improvement assessments ranging from \$87,392 to \$93,353. The subject property has an improvement assessment of \$95,408, which is greater than the comparables. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the Official 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.

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.

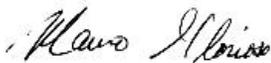


Chairman



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.