



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

APPELLANT: Scott Park
DOCKET NO.: 10-03738.001-R-1
PARCEL NO.: 07-04.0-277-001

The parties of record before the Property Tax Appeal Board are Scott Park, the appellant, 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: \$7,790
IMPR.: \$35,539
TOTAL: \$43,329

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is an improved residential property located in Williamsville, Williams Township, Sangamon County.

The appeal contains page 1 of the Residential Appeal form (PTAB1A) and copies of two Sangamon County assessment notices dated March 17, 2011 and April 8, 2011, respectively. The first assessment notice dated March 17, 2011, had a total assessment for the subject property of \$41,678. The second notice dated April 8, 2011 had a total assessment of \$43,329 after the Sangamon County Board of Review applied a township equalization factor of 1.0396. The appellant did not complete section 2d of the appeal form by marking a box to identify the basis of the appeal. The appellant did write in that area of the appeal form, "Correction Sang Bd of Rev 3-17-11." The appellant requested the subject's assessment be reduced to \$41,678. No other documentation or evidence was submitted by the appellant.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's total equalized assessment of \$43,329. The board of review asserted on the form that the "appellant did not provided (sic) any evidence of value." The board of review did not submit any other evidence or

documentation in support of its contention of the correct 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 the appeal. The Board further finds the record contains no evidence to justify a change in the subject's assessment.

Section 1910.63(a) of the rules of the Property Tax Appeal Board provides:

Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward. (86 Ill.Admin.Code 1910.63(a)).

Furthermore, section 1910.63(b) of the rules of the Property Tax Appeal Board provides:

Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal. (86 Ill.Admin.Code 1910.63(b)).

In this appeal the appellant submitted no evidence either in the form of equity comparables or market data such as an appraisal, comparable sales or documentation concerning a recent sale of the subject property so as to call into question the correctness of the subject's assessment. Due to the fact that the appellant submitted no evidence challenging the correctness of the assessment, the Sangamon County Board of Review was not required to go forward with the appeal and submit substantive, documentary evidence or legal argument sufficient to support the assessment or some other, alternative value as required by section 1910.63(c) of the rules of the Board. (86 Ill.Admin.Code 1910.63(c)). Based on this record the Board finds no change in the subject's assessment is justified.

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: November 30, 2012

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.