



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

APPELLANT: Mendy Hannah
DOCKET NO.: 10-03901.001-R-1
PARCEL NO.: 22-29.0-426-005

The parties of record before the Property Tax Appeal Board are Mendy Hannah, the appellant; 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: \$9,333
IMPR.: \$22,867
TOTAL: \$32,200

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story frame dwelling containing 1,380 square feet of living area that was built in 1967. The dwelling as constructed over a crawl space foundation. Features include central air conditioning and a 480 square foot garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted Multiple Listing Service sheets, property record cards and an analysis of four suggested comparable sales that are located from two houses east to four miles from the subject. The comparables consist of one-story frame or masonry dwellings that were from 33 to 46 years old. Three comparables do not have basements and one comparable has a full finished basement. All the comparables have central air conditioning; one comparable has a fireplace; and three comparables have garages that contain from 240 to 600 square feet. The dwellings range in size from 1,315 to 1,620 square feet of living area. Comparables 1 and 2 were listed for sale as of September 20, 2010 for prices of \$79,900 and \$85,000 or \$56.74 and \$64.63 per square foot of living area including land,

respectively. Comparables 3 and 4 sold in September of 2008 and 2009 for prices of \$98,000 and \$100,000 or \$60.49 and \$68.68 per square foot of living area including land, respectively.. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$36,116 was disclosed. The subject's assessment reflects an estimated market value of \$108,959 or \$78.96 per square foot of living area including land using 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 an analysis of three suggested comparable sales. The comparables consist of a split-level and three, one-story frame or brick and frame dwellings that were built from 1960 to 1976. Comparables 1 through 3 do not have basements. Comparable 4 was reported to have a 1,680 square foot basement, even though it has a reported dwelling size of 1,368 square feet of living area. All the comparables have central air conditioning; three comparables have one or two fireplaces; and all the comparables have attached or detached garages that contain from 432 to 624 square feet. The dwellings range in size from 1,104 to 1,488 square feet of living area. The comparables sold from March 2007 to July 2009 for prices ranging from \$110,000 to \$137,750 or from \$80.41 to \$99.64 per square of living area including land. 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 appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value 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 (3rd Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill.App.3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains eight suggested comparables for the Board's consideration. The Board gave less weight to the comparables 1, 2 and 4 submitted by the appellant. Comparables 1 and 2 are not close in proximity, located 2.5 and 4 miles from the subject. Comparable 4 sold in 2008 and is a less reliable indicator of value as of the subject's January 1, 2010 assessment date. Likewise, the Board gave little weight to comparables 2 and 3 submitted by the board of review due to their 2007 and 2008 sales

dates. The Board also gave less weight to comparable 1 submitted by the board of review due to its split-level design, unlike the subject property.

The Property Tax Appeal Board finds the two remaining comparables, comparable 3 submitted by the appellant and comparable 4 submitted by the board of review, are more similar to the subject in age, size, design, and most features. These comparables sold more proximate to the subject's January 1, 2010 assessment date or in July and September of 2009. They sold for prices of \$98,000 and \$110,000 or \$60.49 and \$80.41 per square foot of living area including land. However, appellant's comparable 3 is slightly larger than the subject and board of review comparable 4 has a full unfinished basement, superior to the subject's crawl space foundation. The subject's assessment reflects an estimated market value of \$108,959 or \$78.96 per square foot of living area including land. After considering any necessary adjustments to the comparables for any differences when compared to the subject, such as dwelling size and features, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction 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.

Donald R. Cuit

Chairman

Frank J. [unclear]

Member

Mark [unclear]

Member

[unclear]

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

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.