



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

APPELLANT: John & Rebecca Glazier
DOCKET NO.: 10-03982.001-R-1
PARCEL NO.: 29-17.0-254-010

The parties of record before the Property Tax Appeal Board are John & Rebecca Glazier, the appellants; 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: \$13,346
IMPR.: \$76,255
TOTAL: \$89,601**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story brick and frame dwelling that is 16 years old. The dwelling contains 3,364 square feet of living and features a finished basement, central air conditioning, a fireplace and a three-car garage. The subject property is located in Ball Township, Sangamon County, Illinois.

The appellants submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted an analysis of three suggested comparable sales located in close proximity to the subject. The comparables consist of two, one-story and a two-story frame and masonry dwellings that are 9 to 16 years old. The dwellings range in size from 1,820 to 3,040 square feet of living area. Amenities have varying degrees of similarity when compared to the subject. The comparables sold from July to December of 2010 for prices ranging from \$223,000 to \$289,500 or from \$95.23 and \$122.53 per square foot of living area including land. 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 \$89,601 was disclosed. The subject's assessment reflects an estimated market value of \$268,830 or \$79.91 per square foot of living area including land using Sangamon County's 2010 three-year median level of assessments of 33.33%. The board of review contends the subject's per square foot improvement assessment falls below the range of the comparables submitted by the appellants. The board of review did not submit any evidence addressing the market value argument raised by the appellants. 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 no reduction in the subject's assessment is warranted.

The appellants 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). The appellants have not overcome this burden of proof.

The appellants submitted information for three suggested comparable sales for the Board's consideration. The Board gave diminished weight to comparables sales #1 and #2. These suggested comparables are one story style dwellings, dissimilar to the subject's two-story design. Additionally, these two comparables are considerably smaller in size when compared to the subject. The Board finds the remaining comparable sale is more similar when compared to the subject in location, design, age, size and features. This comparable sold in November 2010 for \$289,500 or \$95.23 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$268,830 or \$79.91 per square foot of living area including land, which is less than the most similar comparable sale contained in this record. After considering any necessary adjustments to the most similar comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by assessment is supported and no 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

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: October 19, 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.