



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

APPELLANT: Richard Chaput
DOCKET NO.: 10-03988.001-R-1
PARCEL NO.: 22-18.0-429-017

The parties of record before the Property Tax Appeal Board are Richard Chaput, 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: \$12,656
IMPR.: \$63,434
TOTAL: \$76,090

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story dwelling of brick and frame exterior construction that contains 1,492 square feet of living area. The dwelling 15 years old. The dwelling has a crawl space foundation, central air conditioning, a fireplace and a 552 square foot attached garage. The subject dwelling is one side of a duplex.

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 photographs and an analysis of three suggested comparable sales that are located in close proximity located along the subject's street. The comparables consist of single-family detached one-story brick and frame dwellings that are 13 to 15 years old. The comparables have crawl space foundations, central air conditioning, one fireplace, and attached garages that contain from 550 to 560 square feet. The dwellings range in size from 1,472 to 1,492 square feet of living area. The comparables sold from May 2003 to April 2011 for prices of \$107,500 to \$130,000 or from \$72.43 to \$87.13 per square foot of living area including land.

The evidence further revealed that the appellant 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 \$76,090 to \$77,185. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$65,221.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment of \$77,185 was disclosed. The subject's assessment reflects an estimated market value of \$231,578 or \$155.21 per square foot of living area including land using Sangamon County's 2010 three-year median level of assessments of 33.33%.

In response to the appeal, the board of review argued the subject property is part of a duplex while the comparable properties are single-family detached properties. The board of review argued one side of a duplex cannot be compared to single-family dwellings.

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 appellant has met this burden of proof and a reduction in the subject's assessment is warranted.

The appellant in this appeal submitted sales information on three suggested comparable sales to demonstrate the subject property's assessment is not reflective of fair market value. 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)). Rather, the board of review merely criticized the comparable sales submitted by the appellant.

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).

The record contains three suggested comparable sales for the Board's consideration. The Board recognizes the comparables are single-family detached dwellings whereas the subject property is comprised of one side of a duplex. However, the Board finds that given the lack of market evidence from the board of review, the suggested comparable sales submitted by the appellant are the only market value indicators contained in this record. The Board gave less weight to the comparables 3 submitted by the appellant because the transaction occurred in 2003, which is a less reliable indicator of value as of the subject's January 1, 2010 assessment date. The Property Tax Appeal Board finds the remaining two comparable are similar to the subject in age, size, design, location and features. These comparables sold in May 2009 and April 2011 for prices of \$107,500 and \$130,000 or \$73.03 and \$87.13 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$231,578 or \$155.21 per square foot of living area including land, which is considerably higher than the most similar comparable sales contained in the record. After considering any necessary adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is excessive and a reduction is warranted.

The record also indicates that the appellant 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 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.

Donald R. Cuit

Chairman

[Signature]

Member

[Signature]

Member

[Signature]

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.