



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

APPELLANT: Larry J. & Carol A. Keister
DOCKET NO.: 10-03999.001-R-1
PARCEL NO.: 22-18.0-428-018

The parties of record before the Property Tax Appeal Board are Larry J. & Carol A. Keister, 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: \$11,412
IMPR.: \$65,031
TOTAL: \$76,443

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a two-story frame dwelling that is approximately 18 years old. The subject's dwelling or lot size was not disclosed. Features include central air conditioning, a fireplace and a two-car garage. The subject property is located in Capital 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 two-story frame dwellings. The appellants did not disclose the comparables' age, dwelling size or lot size. One comparable has a finished basement; two comparables contain central air conditioning; three comparables a fireplace; and all the comparables have two or three-car garages. The comparables have land assessments ranging from \$11,412 to \$12,838 and improvement assessments ranging from \$52,318 to \$65,903. The subject property has a land assessment of \$11,412 and an improvement assessment of \$65,967.

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 \$76,281 to \$77,379. Based on this evidence, the appellants requested the Board remove the township equalization factor and reduce the subject's assessment to \$76,281.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$77,379 was disclosed. In response to the appeal, the board of review argued the appellants did not provide enough data to determine fair market value. 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 improvement assessment is supported. The comparables have improvement assessments ranging from \$52,318 to \$65,903. The subject property has an improvement assessment of \$65,967, which is greater than the comparables. Therefore, the Board find a reduction in the subject's improvement assessment is warranted commensurate with the appellants' request.

With respect to the subject's land assessment, the comparables submitted by the appellant have land assessments ranging from \$11,412 to \$12,838. The subject's land assessment of \$11,412 falls within the range established by the land comparables. Therefore, no reduction in the subject's land assessment is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the land comparables presented by the appellant disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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: April 19, 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.