



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

APPELLANT: Richard Poynter & Mark Collebrusco  
DOCKET NO.: 10-04039.001-R-1 through 10-04039.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Richard Poynter and Mark Collebrusco, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
10-04039.001-R-1	22-27.0-206-030	3,600	27,424	\$31,024
10-04039.002-R-1	22-27.0-206-031	3,600	27,424	\$31,024

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property is composed of two parcels (PINs) and is improved with a residential duplex. The property is located in Springfield, Capital Township, Sangamon County.

The appellants claim overvaluation as the basis of the appeal. In support of this argument the appellants completed Section IV - Recent Sale Data of the appeal disclosing two duplexes were purchased at the same time from the same seller, Jean Yates, in September 2009. As documentation the appellants submitted a copy of a Contract to Purchase for Residential Income Real Estate dated August 26, 2009, indicating the subject property and another property were purchased for a total price of \$292,000.<sup>1</sup> The appellants also submitted a copy of a closing statement dated September 26, 2009, disclosing a total purchase price of \$292,000. The appellants indicated the parties to the transaction were not related, the property was sold through a Realtor and the property had been advertised for sale in the

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<sup>1</sup> The second property was the subject matter of an appeal before the Property Tax Appeal Board under Docket No.10-04055.001-R-1 in which a decision was issued on August 28, 2012, reducing the assessment to \$50,147.

multiple listing service for approximately six months. The appellants also submitted an allocation of the purchase price among the properties purchased and allocated a value to each PIN of \$80,744. The evidence further revealed that the appellants filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor issued by the board of review increasing the assessment on each PIN from \$31,024 to \$31,471. The assessment notice indicated the equalized assessment reflects a market value of \$94,413. Based on this evidence the appellants requested the total assessments for both PINs be reduced to \$53,829 to reflect the allocated purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment for each PIN of \$31,471 was disclosed. The board of review acknowledged the appellants submitted a copy of the contract to purchase the three properties for a price of \$292,000 but asserted there was no breakdown of value per unit. It noted if you divide the price by three you have an average value of \$97,333. The Board further noted the total assessment reflects a value for each PIN of \$94,413. Based on this record, the board of review requested confirmation of the 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. Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. The Board finds the best evidence of value in the record was presented by the appellants documenting the sale of the subject property in September 2009 for a total price of \$292,000. The appellants also presented an allocation of the purchase price among the properties that were purchased. The board of review presented no evidence challenging the arm's length nature of the sale or the allocation. However, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board based on notice of a township equalization factor issued by the board of review. Due to the fact the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may 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 (4<sup>th</sup> 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*

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Chairman

*K. L. Fern*

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Member

*Frank A. Huff*

\_\_\_\_\_  
Member

*Mark Morris*

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Member

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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: June 21, 2013

*Allen Castrovillari*

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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.