



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

APPELLANT: Rassule Hadidi
DOCKET NO.: 10-04048.001-R-1
PARCEL NO.: 21-25.0-202-005

The parties of record before the Property Tax Appeal Board are Rassule Hadidi, the appellant, 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: \$30,847
IMPR.: \$99,758
TOTAL: \$130,605

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a two-story single family dwelling of brick and frame construction that contains 3,220 square feet of living area. The dwelling is approximately 19 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and a three-car attached garage. The subject has a 16,175 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation based on an appraisal and the assertion that subject dwelling is in need of significant repairs. In support of this argument the appellant submitted a copy of an appraisal estimating the subject property had a market value of \$275,000 as of October 5, 2001.

The appellant also submitted a written statement and photographs depicting the walkway concrete settlement at the front entrance, a water leak in the entrance hall, a water leak in the family room ceiling and carpet damage throughout the house. The appellant also submitted a copy of a newspaper article from *The State Journal Register* reporting that the median sale price of homes in the area was down 4.1% during the first three months of 2011 from 2010. The appellant further stated the subject property had an assessment reflecting a market value of \$315,000

in 2006. The appellant argued the subject's assessment reflects a market value of \$391,815, which is an increase of 24.38% while, according to the appellant, values have gone down on the average of 4% to 5%.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor increasing the subject's assessment from \$128,751 to \$130,605. The assessment notice indicated the market value reflected by the equalized assessment was \$391,815.

Based on this evidence the appellant requested the subject's assessment be reduced to reflect a market value of \$366,243.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$130,605 was disclosed. The board of review argued the appellant submitted an appraisal from 2001, which was not current enough to determine value for 2010. The board of review submitted no other evidence of value.

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 the appeal. The Board further finds the evidence in this record does not support a reduction in the subject's assessment.

The appellant argued overvaluation based on an appraisal and the state of disrepair of the subject property. When market value is the basis of the appeal the value of the property 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). 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 not met this burden of proof and a reduction in the subject's assessment is not warranted.

In support of the overvaluation argument the Board finds the appellant submitted an appraisal with an effective date of October 5, 2001, approximately eight years prior to the assessment date at issue. The Board finds the appraisal is not relevant in establishing the market value of the subject property as of the January 1, 2010 assessment date at issue and gives the appraisal no weight in this appeal.

The appellant also submitted photographs and a written statement concerning the condition and state of repair of the subject dwelling. The Board finds this evidence does not demonstrate the subject's assessment is excessive given its condition. Additionally, the appellant provided no information with respect to the cost to cure these purported defects or any evidence of the market value of the subject property given these issues.

Additionally, the appellant submitted a copy of a newspaper article reporting the median sales price of homes during the first 3 months of 2011 was down 4.1% from 2010. The Board gives this evidence no weight due to the fact this alone does not demonstrate the subject's assessment was excessive as of the assessment date.

In order to demonstrate overvaluation the appellant needed to provide an appraisal or other market data estimating or establishing the subject's market value on or about January 1, 2010 given its condition and the state of the overall real estate market in the subject's area. The appellant did not provide this type of evidence to demonstrate the subject's assessment was excessive as of January 1, 2010.

Section 1910.63 of the rules of the Property Tax Appeal Board addresses the burdens of proof in an appeal. Section 1910.63 reads in pertinent part:

Section 1910.63 Burdens of Proof

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board shall not presume the action of the board of review or the assessment of any local assessing officer to be correct. However, any contesting party shall have the burden of going forward.
- b) Under the burden of going forward, the contesting party must provide substantive, documentary evidence or legal argument sufficient to challenge the correctness of the assessment of the subject property. Failure to do so will result in the dismissal of the appeal.
- c) Once a contesting party has provided evidence or argument sufficient to challenge the correctness of the assessment of the subject property, the board of review shall be required to go forward with the appeal. . . .

86 Ill.Admin.Code 1910.63. The Board finds the appellant as the contesting party had the burden of producing sufficient evidence or argument to challenge the correctness of the assessment. The Board finds the appellant submitted insufficient evidence to challenge the correctness of the subject's assessment as of January 1, 2010. Based on this record the Board finds a reduction in the assessment is not justified.

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: August 28, 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.