



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

APPELLANT: Samantha Cartagena
DOCKET NO.: 10-04117.001-R-1
PARCEL NO.: 22-18.0-402-049

The parties of record before the Property Tax Appeal Board are Samantha Cartagena, 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: \$ 8,202
IMPR.: \$ 36,606
TOTAL: \$ 44,808

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a residential property located in Capital Township, Sangamon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a limited summary appraisal report of the of the subject property. The appraiser developed only the cost approach to value in estimating the subject property has a fair market value of \$167,000 as of March 27, 2009. The appraisal report also indicated the subject property had a pending purchase agreement with a contract price of \$158,000.

In further support of the overvaluation claim, the appellant submitted a comparable sale that is reportedly the "same" as the subject property. It sold in October 2010 for \$161,000. The appellant's appeal petition also revealed the subject property was purchased in April 2009 for \$158,000. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$44,172, which reflects an estimated market value of approximately \$132,516.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$44,808 was disclosed. The subject's assessment reflects an estimated market value of \$134,437 using Sangamon County's 2010 three-year median level of assessments of 33.33%. The board of review argued the evidence submitted by the appellant supports the subject's assessment. Therefore, 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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted.

The appellant argued the subject property was 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 not overcome this burden of proof.

The appellant submitted a limited appraisal report estimating the subject property has a fair market value of \$167,000 as of March 27, 2009. In addition, the appellant submitted a comparable sale that sold for \$161,000 in October 2010. The evidence also revealed the subject property sold in April 2009 for \$158,000. The subject's assessment reflects an estimated market value of \$134,437, which is considerably less than the appraisal submitted by the appellant, the comparable sale submitted by the appellant and the subject's April 2009 sale price. Therefore, no reduction in the subject's assessment is warranted.

Based on this analysis, the Property Tax Appeal Board finds the appellant failed to demonstrate the subject property was overvalued by a preponderance of the evidence 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: 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.