



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

APPELLANT: Stephen & Jennifer Blazis
DOCKET NO.: 11-04508.001-R-1
PARCEL NO.: 23-31.0-387-009

The parties of record before the Property Tax Appeal Board are Stephen & Jennifer Blazis, 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: \$18,004
IMPR: \$90,975
TOTAL: \$108,979

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a one-story single family dwelling of frame construction that contains 2,397 square feet of living area. The dwelling was built in 2002 and features a partial basement, central air conditioning, a fireplace and a three-car garage. The subject has a 15,834 square foot site and is located in Springfield, Capital Township, Sangamon County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under docket number 10-03386.001-R-1. In the 2010 appeal, the Property Tax Appeal Board rendered a decision on April 20, 2012 lowering the 2010 assessment to \$108,979 based upon the agreement of the parties.

This 2011 appeal was filed by the appellants on May 3, 2012 and consisted of a cover letter requesting that the 2010 assessment be carried forward to 2011 based on Section 16-185 of the Property Tax Code as the subject property is owner-occupied and "in the same assessment period."

The appellants also noted the basis of the appeal was comparable sales and provided data in the Section V grid analysis concerning five suggested comparable properties. The properties were improved with one-story frame dwellings that range in size from 2,622 to 4,016 square feet of living area. The comparables have full or partial basements, each of which includes finished area. Each home has central air conditioning, a fireplace and a garage ranging in size from two-cars to three-cars. The sales occurred from May 2011 to January 2012 for prices ranging from \$206,500 to \$314,000 or from \$54.76 to \$113.73 per square foot of living area, including land.

The subject's total assessment of \$110,619 reflects a market value of approximately \$331,857 or \$138.45 per square foot of living area, including land. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$108,979 which would reflect a market value of approximately \$326,937 or \$136.39 per square foot of living area, including land.

The board of review filed its "Board of Review - Notes on Appeal" wherein the equalized assessment of the subject property of \$110,619 was disclosed.

In response to the appeal, the board of review stated, "Data incomplete to determine correctness of 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.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. [Emphasis added.]

Assessment year 2011 began a new general quadrennial assessment period in Sangamon County and therefore, the Property Tax Appeal Board finds that Section 16-185 is inapplicable to the instant appeal for purposes of requiring the reduced assessment issued for 2010 be maintained for the remainder of the general assessment period (35 ILCS 200/16-185).

The Board finds that the prior year's decision cannot be carried forward. The Board finds the assessment year in question, 2011, is a different general quadrennial assessment period than 2010. (35 ILCS 200/9-215. For this reason, the Property Tax Appeal Board finds Section 16-185 inapplicable to the instant appeal as 2011 is a new general assessment period for Sangamon County.

The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. 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, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill.Admin.Code §1910.65(c). The Board finds the market value evidence in the record supports a reduction in the subject's assessment.

The record contains no evidence from the board of review supporting the subject's estimated market value.

The appellants submitted five comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #2, #3 and #5 as each of these homes is substantially larger than the subject dwelling. The Board finds appellants' comparables #1 and #4 were most similar to the subject in size, design, exterior construction and location. Due to their similarities to the subject, these two comparables received the most weight in the Board's analysis. These comparables sold in May and October 2011 for prices of \$314,000 and \$250,000 or for \$113.73 and \$95.35 per square foot of living area, including land. The subject's equalized assessment of \$110,619 reflects a market value of approximately \$331,857 or \$138.45 per square foot of living area, including land, which is above the most similar comparables both in terms of overall value and on a per-square-foot basis. After considering these two most comparable sales on the record, the Board finds the appellant did demonstrate the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is warranted on the basis of overvaluation.

In light of the evidence in this record, the Board finds the subject is overvalued and a reduction in the subject's assessment commensurate with the appellants' request 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: December 20, 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.