



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

APPELLANT: Terry & Georgia Hornbacker
DOCKET NO.: 11-05772.001-R-1
PARCEL NO.: 07-35.0-176-007

The parties of record before the Property Tax Appeal Board are Terry & Georgia Hornbacker, 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: \$12,319
IMPR.: \$59,401
TOTAL: \$71,720

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Sangamon County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story brick dwelling with 2,709 square feet of living area. The dwelling was constructed in 1980. Features of the home include a basement that is partially finished, central air conditioning, two fireplaces, a

swimming pool and a two-car garage. The property has a 2.10 acre site. The subject property is located in Williams Township, Sangamon County.

The appellant, Terry Hornbacker, appeared before the Property Tax Appeal Board contending assessment equity with respect to the subject's land assessment and overvaluation as the bases of the appeal. In support of these arguments, the appellants submitted five land assessment comparables, two comparable sales, and two active sale listings.

With respect to the land inequity claim, the appellants presented parcel information sheets and limited data for five land comparables. The evidence and testimony elicited at the hearing indicate the comparables are located in close proximity to the subject. The comparables range in size from 1.76 to 2.088 acres of land and have land assessments ranging from \$5,025 to \$6,880 or from \$2,805 to \$3,729 per acre. The subject has a land assessment of \$14,979 or \$7,133 per acre.

With respect to the overvaluation claim, the appellants submitted two comparable sales and two active sale listings. The comparables had varying degrees of similarity when compared to the subject. Comparables #1 and #2 sold in May and July of 2010 for prices of \$213,000 and \$221,000 or \$81.43 and \$88.75 per square foot of living area including land. Comparables #3 and #4 had offering prices of \$187,000 and \$254,900 or \$84.07 and \$97.96 per square foot of living area including land.

Based on this evidence, the appellants requested a reduction in the subject's land and improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$87,209. The subject's assessment reflects a market value of \$260,870 or \$96.30 per square foot of living area including land when applying Sangamon County's 2011 three-year average median level of assessment of 33.43% as determined by the Illinois Department of Revenue.

The board of review offered to carry forward the Property Tax Appeal Board's prior year's decision for the subject property of \$83,561 under Docket Number 10-04089.001-R-1. The appellants rejected the proposed assessment. The board of review did not submit any evidence to support its assessment of the subject property.

Under questioning, Byron Deaner, Chief County Assessment Officer for Sangamon County, agreed that tax years 2010 and 2011 are not within the same quadrennial assessment cycle. The 2011 tax year was the beginning of a new quadrennial general assessment period. Deaner further testified the comparable sales submitted by the appellants are reasonable market value indicators and the land assessment comparables submitted by the appellants demonstrate the subject's land assessment was inequitable.

Conclusion of Law

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). 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 appellants also contend assessment inequity with respect to the subject's land assessment as another basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants met these burdens of proof. Therefore, a reduction in the subject's assessment is warranted.

With respect to the market value argument, the appellants submitted two comparable sales and two active sale listings. The board of review did not submit any market value evidence to support its assessment of the subject property. The Board gave less weight to sale offerings #3 and #4 submitted by the appellants as these properties have not sold in order to establish a fair market value for the subject property. Furthermore, comparable #4 is considerably smaller in dwelling size when compared to the subject. The Board finds comparables #1 and #2 are more similar when compared to the subject in location, age, design, size and features. These comparables sold in May and July of 2010 for prices of \$213,000 and \$221,000 or \$81.43 and \$88.75 per square foot of living area including land. The subject's assessment reflects a market value of \$260,870 or \$96.30 per square foot of living area including

land, which considerably more than the most similar comparable sales contained in this record. After considering any necessary adjustments to the most similar comparable sale for differences when compared to the subject, the Board finds the subject's assessment valuation is excessive and a reduction is warranted.

With respect to the assessment inequity claim regarding the subject's land assessment, the appellant submitted five suggested land comparables. The board of review did not submit any land assessment comparables to demonstrate the subject property was uniformly assessed. In fact, the Chief County Assessment Officer testified the land comparables submitted by the appellants support a reduction in the subject's land assessment. The Board finds the land comparables submitted by the appellants are similar to the subject in location and land size. These comparables have land assessments ranging from \$5,025 to \$6,880 or from \$2,805 to \$3,729 per acre. The subject has a land assessment of \$14,979 or \$7,133 per acre, which is considerably higher than the comparables. Therefore, a reduction in the subject's land assessment is warranted.

In conclusion, the Board finds the appellants demonstrated the subject property was overvalued by a preponderance of the evidence. In addition, the Board finds the appellants demonstrated by clear and convincing evidence that the subject property's land assessment was inequitable. Therefore, the Board finds a reduction in the subject's assessment 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.



Chairman



Member



Member



Member



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: January 23, 2015



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.