



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

APPELLANT: Walter & Wanda Chowanski
DOCKET NO.: 12-01841.001-R-1
PARCEL NO.: 22-03.0-402-018

The parties of record before the Property Tax Appeal Board are Walter & Wanda Chowanski, the appellants, by attorney Randall W. Segatto, of Barber, Segatto, Hoffee, Wilke, & Cate in Springfield; 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: \$1,708
IMPR.: \$3,958
TOTAL: \$5,666

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2012 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 dwelling of frame exterior construction containing 884 square feet of living area. The dwelling was constructed in 1920. Features of the home

include a full basement with finished area, central air conditioning and a detached garage. The property has a 6,300 square foot site and is located in Capital Township, Sangamon County.

The appellant, Walter Chowanski, appeared before the Property Tax Appeal Board with counsel contending that the subject property was overvalued. In support of this argument, the appellants submitted documentation pertaining to the subject's March 2011 sale for \$17,000. Walter Chowanski provided testimony in connection to the subject's arm's-length sale. Chowanski testified the parties to the transaction were not related; the property was sold using a Realtor; and the subject property had been advertised for sale in the open market through the Multiple Listing Service (MLS) for 14 months. The witness acknowledged that the property is used as a rental property. Based on this evidence and testimony, the appellants requested a reduction in the subject's assessment to reflect the recent purchase price.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$17,243 was disclosed. The subject's assessment reflects a market value of \$51,734 or \$58.52 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Sangamon County of 33.33% as determined by the Illinois Department of Revenue.

In support of the assessment, the board of review submitted a memorandum and sales data prepared by the Capital Township Assessor, Chip Smith. Smith was present at the hearing and provided testimony in connection with evidence he prepared. In the memorandum, it was noted that the subject property is a "non-owner" occupied property. Smith testified the subject's assessment "is in-line with the assessment range of other like-style homes in the subject neighborhood and other competing neighborhoods."

In support of the subject's assessment, Smith prepared a two-page computer generated spreadsheet containing limited data for five suggested comparable sales. The comparables are improved with one-story frame dwellings that range in size from 650 to 1,248 square feet of living area. The dwellings were constructed from 1940 to 1976. Features varied in comparison to the subject. The comparables sold from May 2011 to September 2012 for prices ranging from \$29,500 to \$57,900 or from \$41.14 to \$52.08 per square foot of living area including land. Based

on this evidence, the board of review requested confirmation of the subject's assessment.

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 Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The appellants contend the market value of the subject property is not accurately reflected in its assessed valuation. The appellants purchased the subject property in March 2011 for \$17,000. The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the appellants provided evidence demonstrating the subject's sale had the elements of an arm's length transaction. The subject was advertised for sale in the open market; the buyer and seller were not related parties; and there was no direct evidence of duress involved in the transaction. The board of review failed to adequately refute the arm's-length nature of the subject's transaction. The subject's assessment reflects a market value of \$51,735 or \$58.52 per square foot of living area including land, which is considerably more than its sale price.

The Board further finds the most similar comparable sales submitted by the board of review further demonstrate the subject property is overvalued. The Board gave less weight to comparable #4 due to its larger dwelling size and newer age when compared to the subject. The Board finds the remaining four comparable sales are more similar when compared to the subject in location, design, size, age and features. They sold for prices ranging from \$29,500 to \$40,000 or from \$41.14 to \$52.08

per square foot of living area including land. The subject's assessment reflects a market value of \$51,735 or \$58.52 per square foot of living area including land, which is greater than the more similar comparable sales submitted by the board of review.

Based on this record, the Board finds the appellants demonstrated by a preponderance of the evidence that the subject property was overvalued. Based on this record, the Board finds the subject property had a market value of \$17,000 as of January 1, 2012. Since market value has been determined the 2012 three year average median level of assessment for Sangamon County of 33.33% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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.

Ronald R. Crit

Chairman

K. L. Fan

Member

Richard A. Huff

Member

Mario M. Lino

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: January 23, 2015

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.