



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

APPELLANT: Grady & Linda Chronister
DOCKET NO.: 13-02831.001-R-1
PARCEL NO.: 22-05.0-131-018

The parties of record before the Property Tax Appeal Board are Grady & Linda Chronister, the appellants, by attorney Robert W. McQuellon III, in Peoria; 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: \$ 16,945
IMPR.: \$ 91,280
TOTAL: \$108,225

Subject only to the State multiplier as applicable.

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 2013 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 two-story masonry dwelling with 4,329 square feet of living area that was built in 1931. Features include an unfinished basement, central air conditioning, two fireplaces and a garage. The improvements are situated on 12,000 square feet of land area. The subject

property is located in Capital Township, Sangamon County, Illinois.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a limited analysis of four suggested comparable sales. The comparables sold from September 2012 to July 2013 for prices ranging from \$187,000 to \$222,500 or from \$59.43 to \$64.75 per square foot of living area including land.

The appellants also submitted the final decisions issued by the Sangamon County Board of Review disclosing the subject's final assessment of \$124,452. The assessment reflects an estimated market value of \$372,722 or \$86.10 per square foot of living area including land when applying Sangamon County's 2013 three-year average median level of assessment of 33.39%. Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review did not timely¹ submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). By letter dated February 3, 2015, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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

The Board finds the appellants submitted a limited analysis of four suggested comparable sales. The analysis was void of

¹ The Sangamon County Board of Review was notified of this appeal on September 17, 2014 and given 90 days to submit its responsive evidence by December 16, 2014. The Property Tax Appeal Board received the board of review's response to this appeal on January 27, 2015 with a postmark date of January 16, 2015.

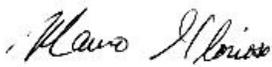
pertinent descriptive data for the subject and suggested comparables. The comparables' proximate location, land sizes, exterior construction, age foundation types and other features were not disclosed. The Board gave no weight to comparables #3 and #4 due to their dissimilar one-story design when compared to the subject. The remaining two comparables sold for prices of \$189,000 and \$222,500 or \$62.68 and \$64.75 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$372,722 or \$86.10 per square foot of living area including land, which is more than the two more similar sales contained in this record. The board of review did not timely submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellants. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a). After considering adjustments to the comparables submitted by the appellants for differences to the subject, the Board finds a reduction 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: April 24, 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.