



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

APPELLANT: Terill Smith & Lisa Hartley  
DOCKET NO.: 14-03395.001-R-1 through 14-03395.002-R-1  
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Terill Smith & Lisa Hartley, the appellants; and the Sangamon County Board of Review.

Based on the facts and exhibits presented in this matter, 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
14-03395.001-R-1	22-09.0-110-008	3,926	19,715	\$23,641
14-03395.002-R-1	22-09.0-110-009	3,926	2,290	\$6,216

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 2014 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**

One of the subject properties consists of a one-story dwelling of brick construction with 1078 square feet of living area.<sup>1</sup> The dwelling on parcel 22-09.0-110-008 was constructed in 1954. Features of the home on this parcel include a full unfinished basement, central air conditioning and a 480 square foot garage. This property has a 5,500 square foot site and is located in Springfield, Woodside Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that sold from January 2014 to January 2015 for prices ranging from \$39,900 to \$62,000 or from \$42.40 to \$66.52 per square foot of living area, including land.

---

<sup>1</sup> Other than the assessment data, no information was submitted for parcel 22-09.0-110-009.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for parcel 22-09.0-110-008 of \$23,641. This parcel's assessment reflects a market value of \$70,951 or \$65.82 per square foot of living area, land included, when using the 2014 three year average median level of assessment for Sangamon County of 33.32% as determined by the Illinois Department of Revenue. The board of review failed to submit its "Board of Review Notes on Appeal" for parcel 22-09.0-110-009.

The board of review failed to submit any evidence in support of its contention of the correct assessments.

### **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 did not meet this burden of proof and a reduction in the assessments for both parcels is not warranted.

The Board finds the appellants' did not submit any evidence regarding parcel 22-09.0-110-009, and therefore an analysis for this parcel cannot be performed. The Board finds that based on the lack of information, evidence and/or comparable sales, no reduction is warranted for this parcel.

The Board finds the only evidence of market value to be appellants' comparable sales. These comparables sold for prices ranging from \$42.40 to \$66.52 per square foot of living area, including land. The assessment for parcel 22-09.0-110-008 reflects a market value of \$65.82 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the assessments for both parcel is not justified.



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.