



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

APPELLANT: Alan Curtiss  
DOCKET NO.: 17-06063.001-R-1  
PARCEL NO.: 14-19.0-100-004

The parties of record before the Property Tax Appeal Board are Alan Curtiss, the appellant; 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:

**LAND:** \$3,767  
**IMPR.:** \$39,832  
**TOTAL:** \$43,599

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 2017 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 1.5-story dwelling of vinyl construction with 1,550 square feet of living area. The dwelling is approximately 99 years old. Features of the home include a partial unfinished basement, central air conditioning and a 600 square foot garage. The property has a 1-acre site and is located in Springfield, Springfield Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales described as 1-story, 1.5-story and 2-story dwellings of vinyl siding or brick and vinyl siding exterior construction that range in size from 1,610 to 2,250 square feet of living area. The homes were 40 or 80 years old. Comparable #1 was reported to have a 600 square foot finished basement and comparable #3 has an 800 square foot unfinished basement. Each comparable has central air conditioning, two comparables each have a fireplace and each property has a garage ranging in size from 300 to 600 square feet of building area. These properties are located from .25 of a mile to 2 miles from

the subject and have sites ranging in size from 7,150 square feet to 1.21 acres of land area. The sales occurred from March 2016 to May 2017 for prices ranging from \$108,000 to \$163,000 or from \$64.36 to \$81.69 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$41,366.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,599. The subject's assessment reflects a market value of \$130,810 or \$84.39 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Sangamon County of 33.33% as determined by the Illinois Department of Revenue. In response to the appellant's appeal, the board of review argued the subject is valued lower than the 2016 purchase price of \$134,000.

### **Conclusion of Law**

The appellant contends 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 appellant did not meet this burden of proof.

The Board finds the appellant submitted four comparable sales to support and both parties reported the sale of subject for \$134,000 in April 2016 to support their respective positions. As to the appellant's comparable sales, the Board gave them less weight due to their dissimilar age, style, dwelling size, lot size and/or distant location when compared to the subject property. The Board finds the best evidence of market value to be the sale of subject property for \$134,000 in April 2016. The Board finds the appellant did not refute the arm's length nature of the transaction. The Board finds there is no direct evidence the parties were under duress or compelled to buy or sell. The Illinois Supreme Court has defined fair cash value as 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 of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The subject's assessment reflects an estimated market value of \$130,810, which is less than its recent arm's-length sale price of \$134,000. Therefore, a reduction in the subject's assessment is not justified.

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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member



Member

DISSENTING: \_\_\_\_\_

CERTIFICATION

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: August 18, 2020



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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