



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

APPELLANT: David Long  
DOCKET NO.: 19-09168.001-R-1  
PARCEL NO.: 14-33.0-105-021

The parties of record before the Property Tax Appeal Board are David Long, 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 **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:** \$4,337  
**IMPR.:** \$19,713  
**TOTAL:** \$24,050

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 2019 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.<sup>1</sup>

**Findings of Fact**

The subject property consists of a one-story dwelling of frame exterior construction containing approximately 950 square feet of living area. The dwelling was constructed in approximately 1928. Features of the home include a full unfinished basement, central air conditioning and a detached one-car garage. The property has a 5,200 square foot site and is located in Springfield, Capital 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 located from nearby to 1.5-miles from the subject property. The comparable parcels range in size from 5,145 to 5,640 square feet of

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<sup>1</sup> While the data submitted by the board of review indicates that the appellant's filing of an appeal was "late" and thus was denied, nevertheless the Sangamon County Board of Review did not officially dismiss the appellant's appeal for late filing. Rather on May 14, 2020 the board of review issued a Final Decision. The Final Decision gave the appellant 30 days to appeal to the Property Tax Appeal Board which he did in a timely manner.

land area and are improved with one-story frame dwellings that were from 91 to 100 years old. The dwellings range in size from 884 to 1,117 square feet of living area and feature either full or partial unfinished basements and central air conditioning. One comparable has a fireplace and three comparables each have garages ranging in size from 280 to 506 square feet of building area. The comparables sold from September 2019 to April 2020 for prices ranging from \$67,500 to \$76,000 or from \$67.14 to \$76.92 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$22,837 which would reflect a market value of approximately \$68,511 or \$72.12 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,114. The subject's assessment reflects a market value of \$81,399 or \$85.68 per square foot of living area, land included, when using the 2019 three year average median level of assessment for Sangamon County of 33.31% as determined by the Illinois Department of Revenue.

In response to the appeal, the board of review provided information that the appellant failed to timely appeal the assessment to the Sangamon County Board of Review. The board of review provided no comparable sales data or other information in support of its contention of the correct assessment. Based on this submission, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant acknowledged having misplaced the original assessment notice and thus failing to timely file before the Sangamon County Board of Review.

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

The Board finds the only evidence of market value to be the appellant's four comparable sales which have varying degrees of similarity to the subject property in location, age, size and features. These comparables sold from September 2019 to April 2020 for prices ranging from \$67,500 to \$76,000 or from \$67.14 to \$76.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$81,399 or \$85.68 per square foot of living area, including land, which is above the range established by the only comparable sales in this record. Based on this evidence and after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is 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: May 18, 2021



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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Property Tax Appeal Board  
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COUNTY

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