



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

APPELLANT: Jason & Elin Wind  
DOCKET NO.: 19-09208.001-R-1  
PARCEL NO.: 22-06.0-328-015

The parties of record before the Property Tax Appeal Board are Jason & Elin Wind, 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 **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:** \$ 23,757  
**IMPR.:** \$108,151  
**TOTAL:** \$131,908

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 2019 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 brick and vinyl siding exterior construction with approximately 2,430 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full basement that is partially finished, central air conditioning, a fireplace and an attached three-car garage. The property has a 14,000 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a 16-page appraisal prepared by Robert Briney, a Certified Residential Real Estate Appraiser, who utilized the sales comparison approach to value. The purpose of the appraisal was to establish an estimate of market value using fee simple rights for use in a real estate tax appeal. The appraiser concluded that the subject property had a market value of \$396,000 as of October 29, 2019.

The appraisal report sets forth data on three comparable sales located from .08 to .58 of a mile from the subject. The comparable parcels range in size from 10,670 to 16,956 square feet of land area and are improved with one-story dwellings of brick and vinyl or brick, stucco and vinyl siding exterior construction. Homes were 7 to 17 years old and range in size from 2,313 to 2,642 square feet of living area. Each dwelling has a basement, two of which have finished areas, central air conditioning, one or two fireplaces and a three-car garage. The properties sold in July or September 2019 for prices ranging from \$350,000 to \$421,000 or from \$133.64 to \$159.75 per square foot of living area, including land.

Next, the appraiser made adjustments to the comparable sales for differences in lot size, condition, dwelling size, bathroom count, basement size, basement finish and/or number of fireplaces. After considering adjustments to the comparable sales for differences when compared to the subject property, the appraiser set forth adjusted sales prices ranging from \$364,000 to \$422,500. In reconciliation, the appraiser concluded a value for the subject property of \$396,000 or \$162.96 per square foot of living area, including land. Based on the foregoing appraisal evidence, the appellants requested a total 2019 assessment of \$122,086 which would reflect a market value of \$366,295 at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$139,616. The subject's assessment reflects a market value of \$419,141 or \$172.49 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 appellants' appraisal evidence, the board of review wrote that the appraisal omitted the subject's 900 square foot finished basement and did not properly adjust the condition of the comparable sales. Furthermore, the board of review noted that the appellants' appeal was not filed by the board of review's deadline of November 4, 2019 at the local level. The board of review's memorandum concluded "new valuation will not take effect until 2020 assessment year." The board of review provided no other data in support of its contention of the correct assessment for the subject property and 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 Board finds the best and only evidence of market value in the record to be the appraisal submitted by the appellants with an opinion of market value of \$396,000 as of October 29, 2019. The board of review provided no comparable sales to refute the conclusion of value set forth in the appraisal report. The Board finds the appraisal report to be logical and credible in opining a value for the subject property even though the date of valuation in the report was not January 1, 2019, the appraisal was based upon sales that occurred in 2019 and given the opinion in the

report that the market appeared to be stable. The subject's assessment reflects a market value of \$419,141 or \$172.49 per square foot of living area, including land, which is above the appraised value. Since market value has been established the 2019 three year average median level of assessments for Sangamon County of 33.31% as determined by the Illinois Department of Revenue 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. 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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