



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

APPELLANT: Debra and Edwin Boggess  
DOCKET NO.: 19-09300.001-R-1  
PARCEL NO.: 22-07.0-426-025

The parties of record before the Property Tax Appeal Board are Debra and Edwin Boggess, 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:** \$ 6,878  
**IMPR.:** \$39,756  
**TOTAL:** \$46,634

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 is improved with one-story, single-family dwelling of brick and frame exterior construction that contains 1,500 square feet of living area. The dwelling was constructed in 1959. Features of the property include: a full basement that is partially finished, central air conditioning and an attached two-car garage. The property has a 7,707-square foot site. The subject property is located in Capitol Township, Sangamon County.

The appellants' appeal is based on overvaluation. In support of this argument, the appellants submitted evidence disclosing the subject property was purchased in August 2019 for \$140,000 or \$93.33 per square foot of living area including land. The appellants completed Section IV of the residential appeal petition disclosing the seller was the owner Reed A. Koester. The sale did not involve family members or related corporations and the property as advertised for sale on the open market with a yard sign and through the internet for 32+days. The appellants submitted a copy of the settlement statement and Real Estate Transfer Declaration associated with the sale of the

subject property. The Transfer Declaration indicates that the subject was to be the principal residence of the buyer and that the sale was advertised on the open market, while listing examples such as media and sign. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect its sale price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's equalized assessment of \$51,527. The subject's assessment reflects a market value of \$154,689 or \$103.13 per square foot of living area including land when applying the 2019 three-year average median level of assessment for Sangamon County of 33.31%.

In support of its contention of the correct assessment, the board of review submitted information on four sale comparables located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject in land area, design, age, dwelling size and features. They sold from April 2019 to June 2020 for prices ranging from \$103,000 to \$140,000 or from \$102.18 to \$117.06 per square foot of living area including land. Beyond this basic data, the board of review did not submit any support documentation that the sale comparables were an arm's length transaction.

With respect to the purchase of the subject, the board of review alleged the sale was not an arm's-length-transaction because it was not advertised on the open market. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellants argued the assessment amounts for the subject and suggested comparables submitted by the board of review are incorrect and do not reflect application of the township equalization factor. The appellants argued the board of review's comparables are dissimilar to the subject due to their smaller dwelling size, while two comparables have larger lot sizes. The appellants argued that the board of review did not refute: the subject's sale price; the property was advertised for sale on the open market; the sale price was negotiated by the buyer and seller; and the sale price takes into account the condition of the subject property for needed repairs.

### **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 evidence of market value in this record is the purchase of the subject property in August 2019 for \$140,000. The appellants provided evidence demonstrating the sale had elements of an arm's length transaction. The evidence disclosed the parties to the transaction were not related, the property had been advertised on the open market with a sign in the yard and advertised on the internet for 32+ days, and the sale price was negotiated between the buyer and seller. The appellants submitted a copy of the settlement statement and Real Estate Transfer Declaration associated with the sale of the subject property. Both documents support the

appellants' assertion and/or statements. 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 Board finds the subject's purchase price of \$140,000 is below the market value as reflected by its assessment of \$154,689. Therefore, a reduction in the subject's assessment is warranted.

Although the board of review provided information on four sales, this evidence does not overcome the subject's arm's-length sale price. The Board finds that the suggested comparable sales by the board of review are dissimilar to the subject due to their smaller dwelling size and each property sold for less than the subject's estimated market value as reflected by its assessment. In addition, the board of review alleged the subject's sale was not an arm's-length-transaction because it was not advertised for sale, but failed to submit corroborating evidence to support this assertion. In contrast, the evidence submitted by the appellants, a Real Estate Transfer Declaration and section IV of the appeal form, demonstrates the subject property was advertised for sale on the open market. Further, the Board finds that the board of review did not support the sale comparables for there was no submission of data or documentation confirming that the sales were arm's length transactions. Therefore, the Board finds the board of review's arguments unpersuasive.

Based on this record, the Board finds that the appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, a reduction in the subject's assessment is justified. Since fair market value has been established, Sangamon County's 2019 three-year average median level of 33.31% shall apply.

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

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:

October 18, 2022



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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Debra & Edwin Boggess  
911 Golf Valley Drive  
Apopka, FL 32712

COUNTY

Sangamon County Board of Review  
Sangamon County Complex  
200 South 9th Street, Room 210  
Springfield, IL 62701