



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

APPELLANT: Thomas Maloney  
DOCKET NO.: 19-09414.001-R-1  
PARCEL NO.: 23-20.0-402-001

The parties of record before the Property Tax Appeal Board are Thomas Maloney, 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:** \$20,326  
**IMPR.:** \$79,149  
**TOTAL:** \$99,475

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.

**Findings of Fact**

The subject property consists of a two-story dwelling of brick and vinyl siding exterior construction with 2,765 square feet of living area.<sup>1</sup> The dwelling was constructed in 1998. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and an attached three-car garage of 744 square feet of building area. The property has a 32,808 square foot site and is located in Rochester, Rochester Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located within .5 of a mile from subject. The comparable parcels range in size from 20,795 to 76,169 square feet of land area which have been improved with two-story dwellings of brick and vinyl siding exterior

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<sup>1</sup> All descriptive data of the subject has been drawn from the appellant's evidence as the board of review failed to submit a property record card of the subject parcel and/or provide any substantive evidence describing the subject. (86 Ill.Admin.Code §1910.40(a)).

construction. The homes are either 23 or 25 years old and range in size from 4,011 to 4,251 square feet of living area. Each dwelling has central air conditioning, a fireplace and a garage ranging in size from 792 to 1,124 square feet of building area. The comparables sold from October 2018 to April 2019 for prices ranging from \$350,000 to \$381,245 or from \$83.27 to \$94.51 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$99,475 which would reflect a market value of approximately \$298,455 or \$107.94 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$112,771. The subject's equalized assessment reflects a market value of \$338,550 or \$122.44 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 Sangamon County Board of Review proposed to increase the subject's total assessment to \$118,393, the same assessment that existed on the property prior to the board of review's action which decreased the pre-equalized assessment to \$110,962. The board of review submitted no evidence to support its assessment of the subject property.

The appellant was informed of the proposal by the board of review to increase the subject's total assessment for tax year 2019 and rejected the same by letter dated March 11, 2021.

### **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 appellant's comparable sales which are each close in proximity to the subject, similar in design, age and exterior construction to the subject although each comparable dwelling is significantly larger than the subject dwelling. Recognizing the principle of the economies of scale, where accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. These appellant's comparables sold from October 2018 to April 2019 for prices ranging from \$350,000 to \$381,245 or from \$83.27 to \$94.51 per square foot of living area, including land. The subject's equalized assessment reflects a market value of \$338,550 or \$122.44 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a per-square-foot basis, but below the range in terms of overall value. However, in the absence of any evidence in the record to support the subject's equalized assessment on a per-square-foot basis, the Board finds a reduction in the subject's total assessment commensurate with the appellant's request 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: September 21, 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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COUNTY

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