



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

APPELLANT: Kathy Clark  
DOCKET NO.: 19-09615.001-R-1  
PARCEL NO.: 21-10.0-155-009

The parties of record before the Property Tax Appeal Board are Kathy Clark, 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:** \$18,190  
**IMPR.:** \$95,945  
**TOTAL:** \$114,135

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 1-story dwelling of stone veneer exterior construction with approximately 2,221 square feet of living area.<sup>1</sup> The dwelling was constructed in 2017. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a 3-car garage. The property has a 9,750 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The comparables are improved with 1-story homes of brick or stone veneer exterior construction

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<sup>1</sup> The parties differ slightly regarding the subject's dwelling size. The appellant reported that the subject home has 2,221 square feet of living area whereas the board of review reported the subject home has 2,213 square feet of living area. The Board finds this difference to be nominal and shall not affect the Board's analysis herein.

ranging in size from 2,129 to 2,211 square feet of living area. The dwellings were built in 2016 or 2017. Each home has an unfinished basement, central air conditioning, a fireplace, and an oversized 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$87,077 to \$91,832 or from \$39.38 to \$43.06 per square foot of living area.

As part of the appeal, the appellant also disclosed that the subject property is an owner-occupied residence. The Board further takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket Number 18-04118.001-R-1. In that appeal the Board issued a decision lowering the assessment of the subject property to \$109,000 based on the evidence submitted by the parties. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$114,135. The subject property has an improvement assessment of \$95,945 or \$43.20 per square foot of living area.<sup>2</sup>

Also, as part of the "Board of Review Notes on Appeal," the board of review reported that for tax year 2019 an equalization factor of 1.0049 was applied to non-farm properties in Capital Township.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables where comparables #1 and #2 are the same properties as the appellant's comparables #2 and #1, respectively. The comparables are located within the same assessment neighborhood code as the subject and are improved with 1-story homes of brick or stone veneer exterior construction ranging in size from 2,129 to 2,286 square feet of living area. The dwellings were built from 2016 to 2019. Each home has an unfinished basement, central air conditioning, a fireplace, and a garage ranging in size from 704 to 989 square feet of building area. The comparables have improvement assessments ranging from \$91,679 to \$103,526 or from \$50.03 to \$54.57 per square foot of living area. Based on this evidence the board of review requested the subject's improvement assessment be confirmed.

In written rebuttal, the appellant submitted a brief contending that the subject's improvement assessment should be reduced based on the 2018 final administrative decision of the Board.

### **Conclusion of Law**

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b).

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<sup>2</sup> The Board has calculated the per square foot improvement assessment based on 2,221 square feet of living area as reported by the appellant.

As an initial matter, the Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is not warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Board for the 2018 tax year under Docket No. 18-04118.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$109,000. The record further disclosed the subject property is an owner-occupied dwelling and that an equalization factor of 1.0049 was applied in Capital Township in 2019. Furthermore, the decision of the Board for the 2018 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value. However, there is no evidence in this record that 2018 and 2019 are within the same general assessment period. Consequently, no reduction pursuant to Section 16-185 of the Property Tax Code is warranted.

The record contains a total of five equity comparables, with two common comparables, for the Board's consideration. These comparables are similar to the subject in dwelling size, age, location, and most features, and have improvement assessments that range from \$87,077 to \$103,526 or from \$39.38 to \$54.57 per square foot of living area. The subject's improvement assessment of \$95,945 or \$43.20 per square foot of living area falls within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

Based on this record and after applying appropriate adjustments to the comparables for differences when compared to the subject, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's improvement is inequitably assessed. Therefore, the Board finds that the subject's improvement assessment as established by the board of review is correct and no reduction is warranted.

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 20, 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

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