



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

APPELLANT: Dylan & Robin Afeld  
DOCKET NO.: 20-07168.001-R-1  
PARCEL NO.: 22-05.0-153-011

The parties of record before the Property Tax Appeal Board are Dylan & Robin Afeld, 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:** \$36,650  
**IMPR.:** \$171,207  
**TOTAL:** \$207,857

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a notice of equalization issued by 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 2020 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 2-story dwelling of vinyl siding exterior construction with 4,773 square feet of living area.<sup>1</sup> The dwelling was constructed in 1930. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 2-car garage, a 329 square foot 3-season sunroom, and an inground swimming pool. The property has an approximately 78,844 square foot, or 1.81 acre, site and is located in Springfield, Woodside Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants completed Section IV – Recent Sale Data of the appeal petition disclosing that the subject property sold on July 1, 2020 for a price of \$450,000. The appellants disclosed the sellers were Rebecca P. Green and Gary P. Casper, the sale was not a transfer between related

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal which contains a sketch with measurements.

parties, the subject property was advertised for sale through a realtor in a local newspaper, on the Multiple Listing Service, and with open houses for twelve months. The appellants further disclosed the sale was not due to foreclosure and was not by contract for deed. In support of this transaction, the appellants submitted a Loan Disclosure describing an \$83,700 loan made to the appellants in connection with the purchase of the subject property.

The appellants also submitted an appraisal estimating the subject property had a market value of \$500,000 as of June 15, 2020. The appraisal was prepared by Robert Briney, a certified residential real estate appraiser, for a purchase transaction.

Under the sales comparison approach, the appraiser examined five comparable sales located from 0.27 to 0.77 of a mile from the subject. The parcels range in size from 11,360 to 72,745 square feet of land area and are improved with 1-story or 2-story homes ranging in size from 2,430 to 5,031 square feet of living area. The dwellings range in age from 63 to 93 years old. Each home has a basement, three of which have finished area, central air conditioning, one to three fireplaces, and a 2 to 4-car garage. The comparables sold from August 2019 to March 2020 for prices ranging from \$390,000 to \$787,500 or from \$89.45 to \$181.07 per square foot of living area, including land. The appraiser made adjustments to the comparables for differences from the subject to arrive at adjusted sale prices ranging from \$451,500 to \$664,500. Based on the foregoing, the appraiser opined a market value for the subject of \$500,000 as of June 15, 2020.

The evidence further revealed that the appellants did not file a complaint with the board of review, but filed this appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor of 1.0178 for Woodside Township which increased the subject's total assessment from \$207,857 to \$211,556.

Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the recent purchase price of \$450,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final equalized assessment of \$211,556 was disclosed. After reviewing the appellant's evidence, the board of review agreed to reduce the subject's assessment to \$207,857 which would remove the multiplier of 1.0178. Based on this submission, the board of review requested the subject's assessment be reduced.

The appellants were notified of this suggested assessment reduction and were given thirty (30) days to respond if the offer was not acceptable. The appellants responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment reduction. The appellants asserted the subject home has lead contamination which negatively affects the value of the subject home.

### **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).

Based upon the evidence submitted, the Board finds that a reduction in the subject's assessment is supported. However, the record indicates that the appellants did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board can grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. (86 Ill.Admin.Code §1910.60(a)).

Additionally, section 16-180 of the Property Tax Code provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

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.



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Chairman



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Member



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Member



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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: January 17, 2023



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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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