



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

APPELLANT: James Raftis  
DOCKET NO.: 20-07878.001-R-1  
PARCEL NO.: 13-35.0-155-012

The parties of record before the Property Tax Appeal Board are James Raftis, 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:** \$18,971  
**IMPR.:** \$122,360  
**TOTAL:** \$141,331

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 two-story dwelling of brick and vinyl siding exterior construction with 3,100 square feet of living area. The dwelling is 15 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a 1,182 square foot garage. The property has an approximately 13,050 square foot site and is located in Springfield, Gardner Township, Sangamon County.

The appellant's appeal is based on both unequal treatment in the assessment process concerning the land and the improvement as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on four comparable sales with both equity and sales data. The comparables consist of one-story or two-story dwellings of brick and vinyl siding exterior construction ranging in size from 3,000 to 5,000 square feet of living area. Each dwelling has central air conditioning, a fireplace, a full basement with finished area, and a three-car garage. The comparables have land assessments ranging from \$14,023 to

\$18,672 or from \$1.15 to 1.56 per square foot of land area. The comparables have improvement assessments ranging from \$84,462 to \$101,464 or from \$20.29 to \$28.15 per square foot of living area. The parcels range in size from 11,193 to 12,861 square feet of land area. The comparables sold from December 2007 to December 2020 for prices ranging from \$250,000 to \$390,000 or from \$77.00 to \$87.95 per square foot of living area, including land. Based on this evidence, the appellant requested a total reduced assessment of \$105,111 which would reflect a market value of \$315,365 or \$101.73 per square foot of living area, including land, when using 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 \$141,331. The subject's assessment reflects a market value of \$426,595 or \$137.61 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for Sangamon County of 33.13% as determined by the Illinois Department of Revenue.

The board of review did not submit any evidence in support of its contention of the correct assessment other than a "Reassessment Worksheet" dated October 2016, which states a total assessed value for the property of \$98,891.

### **Conclusion of Law**

The taxpayer 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of assessment equity to be the comparables submitted by the appellant, however the Board finds the appellant's comparables are not truly similar to the subject due to differences in dwelling size, design, and features. With respect to the land inequity argument, these comparables had land assessments improvement assessments ranging from \$14,023 to \$18,672 or from \$1.15 to 1.56 per square foot of land area. The subject's land assessment of \$18,971 or \$1.45 per square foot of land area is slightly above the range established by the best comparables in this record on an overall basis, but within the range on a per-square-foot basis. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement inequity argument, the comparables had improvement assessments ranging from \$84,462 to \$101,464 or from \$20.29 to \$28.15 per square foot of living area. The subject's improvement assessment of \$122,360 or \$39.47 per square foot of living area falls above the range established by the only comparables in this record. However, after considering adjustments to the comparables for differences, such as their larger dwelling size, dissimilar design, and/or full basements, the Board finds the appellant did not demonstrate

with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The appellant also 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the only evidence of market value to be the comparables submitted by the appellant, however the Board finds the appellant's comparables are not truly similar to the subject due to differences in dwelling size, design, and features. Further, comparables #1 and #2 sold more remote in time for valuation as of January 1, 2020. These comparables sold for prices ranging from \$250,000 to \$390,000 or from \$77.00 to \$87.95 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,595 or \$137.61 per square foot of living area, including land, which falls above the range established by the only comparable sales in this record. However, after considering adjustments to the comparables for differences, such as their dissimilar design, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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



\_\_\_\_\_  
Member



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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: November 22, 2022



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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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