



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

APPELLANT: Wesley & Sheryl Padgett
DOCKET NO.: 21-06829.001-R-1
PARCEL NO.: 23-07.0-326-020

The parties of record before the Property Tax Appeal Board are Wesley & Sheryl Padgett, 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 **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: \$11,245
IMPR.: \$71,638
TOTAL: \$82,883

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 2021 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 one-story dwelling of brick exterior construction with 2,517 square feet of living area. The dwelling was constructed in 1971 and is approximately 50 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces and a 621 square foot garage. The property has an approximately 14,781 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located in the same assessment neighborhood code as the subject. The comparables are improved with one-story dwellings of brick exterior construction that range in size from 2,243 to 2,612 square feet of living area. The homes range in age from 43 to 66 years old. Each comparable has an unfinished basement,¹ central air conditioning, one or two

¹ The property detail sheets submitted by the appellants report the comparables each have an unfinished basement.

fireplaces and a garage ranging in size from 572 to 660 square feet of building area. The comparables have improvement assessments that range from \$55,678 to \$67,347 or from \$24.82 to \$26.13 per square foot of living area.

The appellants submitted interior and exterior photographs of the subject property, an aerial map depicting the proximity of the subject and four comparables, along with property detail information from the Sangamon County website. The appellants also submitted a copy of the comparable grid used by the Sangamon County Board of Review at their board of review appeal. The appellants critiqued the County's comparable properties contending none are located in the immediate neighborhood as the subject, all are in a more desirable school district and that three are substantially newer in age when compared to the subject. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$64,384 or \$25.58 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing a total assessment for the subject, after equalization, of \$82,883. The subject has an improvement assessment of \$71,638 or \$28.46 per square foot of living area. The board of review disclosed an equalization factor of 0.9985 was issued for Capital Township in 2021.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with one-story dwellings of vinyl or brick and vinyl exterior construction that range in size from 1,920 to 2,557 square feet of living area. The homes were built from 1978 to 2007. Each comparable has a basement, with three having finished area. Each dwelling has central air conditioning, one fireplace and a garage ranging in size from 528 to 826 square feet of building area. Comparable #3 has an inground swimming pool. The comparables have improvement assessments that range from \$55,092 to \$82,348 or from \$28.69 to \$33.29 per square foot of living area.

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

The parties submitted eight equity comparables for the Board's consideration. The Board gives less weight to appellants comparables #3 and #4 which are less similar to the subject in dwelling size and/or age. The Board gives less weight to the board of review comparables which differ from the subject in age, dwelling size and/or include an inground swimming pool which the subject property lacks.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 which are more similar to the subject in location, age, design and dwelling size, although these two properties lack finished basement area, suggesting an upward adjustment is needed to make these properties more equivalent to the subject. These two best comparables have improvement assessments of \$64,633 and \$66,772 or for \$25.56 and \$25.61 per square foot of living area. The subject's improvement assessment of \$71,638 or \$28.46 per square foot of living area falls above the two best comparables in this record. However, given the subject's finished basement area, in contrast to the two best comparables, a higher overall improvement assessment appears logical. Therefore, after considering appropriate adjustments to the two best comparables for differences from the subject 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 assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 in this record.

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:

April 18, 2023



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

Wesley & Sheryl Padgett
61 Pine Cove
Springfield, IL 62712

COUNTY

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