



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

APPELLANT: Thomas & Sharon Long
DOCKET NO.: 22-03432.001-R-1
PARCEL NO.: 22-34.0-430-017

The parties of record before the Property Tax Appeal Board are Thomas & Sharon Long, 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: \$14,571
IMPR.: \$96,660
TOTAL: \$111,231

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 2022 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 brick and vinyl siding exterior construction with 2,826 square feet of living area.¹ The dwelling was constructed in 2009 and is approximately 14 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 1,073 square foot garage. The property has a 15,831 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend both overvaluation and assessment inequity as the basis of the appeal. In support of these arguments, the appellants submitted information on four comparable sales located within 0.30 of a mile from the subject. The parcels range in size from 9,583 to 16,644 square feet of land area and are improved with 1-story homes of brick or brick and vinyl siding

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the board of review's evidence and was not refuted by the appellants in written rebuttal.

exterior construction ranging in size from 1,807 to 2,736 square feet of living area.² The dwellings range in age from 16 to 23 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a 625 or a 993 square foot garage. Comparable #2 has is water frontage. The comparables sold from August 2019 to February 2023 for prices ranging from \$268,000 to \$355,000 or from \$97.95 to \$196.46 per square foot of living area, including land. The comparables have land assessments ranging from \$11,377 to \$14,571 or from \$0.68 to \$1.52 per square foot of land area and have improvement assessments ranging from \$80,376 to \$96,660 or from \$29.38 to \$47.61 per square foot of living area.

The appellants disclosed they purchased the subject in June 28, 2018 for a price of \$320,000. The appellants submitted a brief stating background of their ownership of the subject property and asserted the subject is an average size home for the neighborhood. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$111,231. The subject's assessment reflects a market value of \$333,726 or \$118.09 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has a land assessment of \$14,571 or \$0.92 per square foot of land area and an improvement assessment of \$96,660 or \$34.20 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales, which are the same properties as the appellants' comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend in part 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 record contains four comparable sales, which are common to both parties, for the Board's consideration. The Board gives less weight to comparables #3 and #4, which sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be comparables #1 and #2, which sold more proximate in time to the assessment date and are relatively similar to the subject in age, location, and features, but have varying degrees of similarity to the subject in dwelling size and these comparables feature finished basement area that is not a feature of the subject. These two most similar comparables sold for prices of \$272,000 and \$355,000 or for \$122.03 and \$196.46 per square foot of living area, including land, respectively. The subject's assessment reflects a

² The parties disagree regarding the features and amenities of the comparables, which are common to both parties. The Board finds the best evidence of these features and amenities is found in the board of review's evidence and was not refuted by the appellants in written rebuttal.

market value of \$333,726 or \$118.09 per square foot of living area, including land, which is bracketed by the best comparable sales in terms of total market value and is below the best comparables on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as the subject's larger dwelling size and newer age compared to the best comparables, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The appellants also contend assessment inequity in both the land and improvement assessments as a 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).

With respect to land assessment inequity, the record contains four comparables. The Board gives less weight to comparable #2, which is less similar to the subject in lot size. Comparables #1, #3, and #4 are similar to the subject in location and lot size and have land assessments ranging from \$11,377 to \$14,571 or from \$0.68 to \$1.01 per square foot of land area. The subject's land assessment of \$14,571 or \$0.92 per square foot of land area falls within the range of the best comparables in this record. Based on this evidence, the Board finds the appellants 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 improvement assessment inequity, the record contains four comparables. The Board gives less weight to comparable #2, which is much smaller home than the subject. Comparables #1, #3, and #4 are more similar to the subject in dwelling size and are relatively similar to the subject in age, location, and features, although these comparables are smaller homes than the subject and two of these comparables have finished basement area unlike the subject. These most similar comparables have improvement assessments ranging from \$80,376 to \$96,660 or from \$29.38 to \$43.36 per square foot of living area. The subject's improvement assessment of \$96,660 or \$34.20 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, the Board finds the appellants 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.

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: November 21, 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

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