



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

APPELLANT: Christopher Piper  
DOCKET NO.: 22-03662.001-R-1  
PARCEL NO.: 21-03.0-480-032

The parties of record before the Property Tax Appeal Board are Christopher Piper, 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:** \$6,311  
**IMPR.:** \$39,330  
**TOTAL:** \$45,641

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a notice of an equalization factor 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 limited 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 frame exterior construction with 1,250 square feet of living area. The dwelling was constructed in 2000 and is approximately 23 years old. Features of the home include a crawl space foundation, central air conditioning, and a 520 square foot garage. The property has a 7,405 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity 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 parcels range in size from 5,542 to 7,617 square feet of land area and are improved with 1-story homes of brick and frame exterior construction ranging in size from 1,390 to 1,470 square feet of living area. The dwellings range in age from 20 to 24 years old. Each home has central air conditioning and a 440 or a 480 square foot garage. The comparables have land assessments of either \$6,311 or \$7,495 or of \$0.98 or

\$1.14 per square foot of land area and have improvement assessments ranging from \$41,570 to \$44,482 or from \$29.07 to \$30.26 per square foot of living area. 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 \$45,641. The subject property has a land assessment of \$6,311 or \$0.85 per square foot of land area and an improvement assessment of \$39,330 or \$31.46 per square foot of living area. The board of review further indicated in its "Board of Review Notes on Appeal" that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.0389 for Capital Township which increased the subject's total assessment from \$43,932 to \$45,641.

In support of its contention of the correct assessment, the board of review disclosed the subject sold in August 2019 for \$132,000. Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 record indicates that the appellant did not file a complaint with the board of review but appealed the subject's total assessment directly to the Board based on a notice of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Board can grant is limited. Section 1910.60(a) of the rules of the 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 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).

The record contains three equity comparables and evidence the subject sold in August 2019. The Board gave little weight to the August 2019 sale of the subject as this evidence does not address the appellant's assessment inequity argument. Even if subject's total assessment reflects a market value approximately equivalent to its 2019 sale price, it may still be inequitable to assess the subject property to reflect its purchase price if this would result in a total assessment significantly above the assessments of similar nearby properties that have arguably analogous fair cash values as the subject property based on their similar locations and building characteristics.

With respect to land assessment equity, the Board finds the comparables are similar to the subject in location and site size and have land assessments either \$6,311 or \$7,495 or of \$0.98 or \$1.14 per square foot of land area. The subject's land assessment of \$6,311 or \$0.85 per square foot of land area falls within the range established by the comparables on a total land assessment basis and below the range on a per square foot basis. Based on this record, the Board finds 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 improvement assessment equity, the Board finds the comparables are similar to the subject in age, location, and features, but have dwelling sizes that are from approximately 11% to 18% larger than the subject. These comparables have improvement assessments that range from \$41,570 to \$44,482 or from \$29.07 to \$30.26 per square foot of living area. The subject's improvement assessment of \$39,330 or \$31.46 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis, which is logical given the subject is smaller home than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this record 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.

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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