



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

APPELLANT: Deanna Page  
DOCKET NO.: 22-03677.001-R-1  
PARCEL NO.: 16-26.0-426-026

The parties of record before the Property Tax Appeal Board are Deanna Page, 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:** \$11,528  
**IMPR.:** \$53,891  
**TOTAL:** \$65,419

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 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 1,840 square feet of living area. The dwelling is approximately 6 years old. Features of the home include central air conditioning, and a 2-car attached garage. The property has a 12,000 square foot site and is located in Mechanicsburg, Mechanicsburg Township, Sangamon County.

The appellant contends both assessment inequity regarding the improvement and overvaluation as the bases of the appeal. In support of these arguments, the appellant submitted information on six comparables located within 100 yards or the same block as the subject. The parcels range in size from 10,556 to 12,958 square feet of land area and are improved with 1-story homes of brick and vinyl siding exterior construction with approximately 1,500 or 1,600 square feet of living area. The dwellings are 6 or 7 years old. Each home has central air conditioning and a 2-car or a 2.5-car garage. Five comparables have one or more outbuildings. The comparables have improvement assessments ranging from \$46,685 to \$48,432 or from \$29.96 to \$32.28 per square

foot of living area. The comparables sold from January 2015 to November 2021 for prices ranging from \$167,500 to \$192,500 or from \$109.38 to \$121.60 per square foot of living area, including land. 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 \$65,419. The subject's assessment reflects a market value of \$196,277 or \$106.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has an improvement assessment of \$53,891 or \$29.29 per square foot of living area.

In support of its contention of the correct assessment, the board of review reported the board of review lowered the subject's assessment from \$73,592 to \$65,419 for the 2022 tax year. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the comparables support a reduction in the subject's assessment.

### **Conclusion of Law**

The appellant contends in part 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 improvement assessment is not warranted.

As an initial matter, 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.

The Board finds the only evidence of assessment equity are the six comparables presented by the appellant, which are relatively similar to the subject in age, location, and features, although these comparables are smaller dwellings than the subject and five comparables have outbuildings unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$46,685 to \$48,432 or from \$29.96 to \$32.28 per square foot of living area. The subject's improvement assessment of \$53,891 or \$29.29 per square foot of living area falls above the comparables in terms of total improvement assessment and below the comparables on a per square foot basis, which is logical given the subject is a larger home than the comparables. Although the appellant disclosed five comparables have outbuildings, the appellant did not submit any details regarding these improvements, such as their sizes and other features. 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 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 are the six comparable sales presented by the appellant. The Board gives less weight to comparables #1, #4, and #6, which sold less proximate in time to the January 1, 2022 assessment date.

The Board finds the best evidence of market value to comparables #2, #3, and #5, which sold more proximate in time to the assessment date and which are relatively similar to the subject in age, location, lot size, and features, although these comparables are smaller dwellings than the subject and five comparables have outbuildings unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables sold for prices ranging from \$174,500 to \$192,500 or from \$116.33 to \$121.60 per square foot of living area, including land. The subject's assessment reflects a market value of \$196,277 or \$106.67 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and below the range on a price per square foot basis, which is logical given the subject is a larger home than the best comparables. Although the appellant disclosed five comparables have outbuildings, the appellant did not submit any details regarding these improvements, such as their sizes and other features. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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.



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Chairman



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Member



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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: November 21, 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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