



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

APPELLANT: Katherine Calvetti
DOCKET NO.: 22-03680.001-R-1
PARCEL NO.: 23-07.0-482-012

The parties of record before the Property Tax Appeal Board are Katherine Calvetti, 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: \$11,184
IMPR.: \$76,974
TOTAL: \$88,158

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 vinyl siding exterior construction with 1,729 square feet of living area.¹ The dwelling was constructed in 1995 and is approximately 28 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 572 square foot garage. The property has a 10,800 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within 0.15 of a mile from the subject. The parcels range in size from 10,693 to 12,317 square feet of land area and are improved with 1-story homes of brick or vinyl siding exterior construction ranging in size from 1,615 to 2,391

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review.

square feet of living area. The dwellings are 27 or 28 years old. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a 484 or a 528 square foot garage. Comparable #2 has an inground swimming pool. The comparables have land assessments ranging from \$10,768 to \$12,425 or from \$0.91 to \$1.16 per square foot of land area and have improvement assessments ranging from \$57,621 to \$69,185 or from \$28.94 to \$36.90 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's land and improvement assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,158. The subject property has a land assessment of \$11,184 or \$1.04 per square foot of land area and has an improvement assessment of \$76,974 or \$43.27 per square foot of living area. The board of review submitted historical data for the subject's assessment. 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 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 appellant's comparables. With respect to land assessment inequity, the Board gives less weight to comparables #1 and #2 which are less similar to the subject in lot size than the other comparables in this record. The Board finds the best evidence of land assessment equity to be comparables #3 and #4, which are more similar to the subject in lot size and are similar to the subject in location. These two most similar comparables have land assessments of \$10,768 and \$12,425 or of \$0.98 and \$1.16 per square foot of land area. The subject's land assessment of \$11,184 or \$1.04 per square foot of land area is bracketed by the best comparables in this record. Based on this evidence, 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 inequity, the Board gives less weight to comparables #2 and #4, which are substantially larger homes than the subject. Moreover, comparable #2 has an inground swimming pool unlike the subject. The Board finds the best evidence of improvement assessment equity to be comparables #1 and #3, which are similar to the subject in dwelling size, age, and some features, although one of these comparables lacks finished basement area that is a feature of the subject, suggesting an upward adjustment to this comparable would be needed to make it more equivalent to the subject. These two most similar comparables have improvement assessments of \$57,621 and \$61,258 or of \$35.68 and \$36.90 per square foot of living area. The subject's improvement assessment of \$76,974 or \$43.27 per square foot of living area falls above the best comparables in this record, but appears to be supported when considering the smaller

dwelling sizes and smaller garage sizes of the best comparables compared to the subject and one comparables lack of finished basement area compared to the subject's finished basement. Based on this record and after considering appropriate adjustments to the 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.

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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