



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

APPELLANT: Kevin Gaffney
DOCKET NO.: 22-03765.001-R-1
PARCEL NO.: 22-06.0-328-013

The parties of record before the Property Tax Appeal Board are Kevin Gaffney, 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 **A Reduction** 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: \$23,921
IMPR.: \$135,756
TOTAL: \$159,677

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 two-story dwelling of vinyl and brick exterior construction with 3,158 square feet of living area. The dwelling is approximately 16 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 698 square foot garage. The property has an approximately 13,646 square foot site and is located in Springfield, Capitol Township, Sangamon County.

The appellant contends assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code and from one block to 0.50 of a mile from the subject. The comparables have sites that range in size from 13,051 to 16,675 square feet of land area and are improved with a one-story or a two-story dwelling of vinyl and brick exterior construction ranging in size from 2,701 to 3,164 square feet of living area. The homes are either 15 or 18 years old. Each comparable has a basement with

finished area, central air conditioning, one fireplace and a garage ranging in size from 711 to 898 square feet of building area. The comparables have land assessments that range from \$11,795 to \$24,852 or from \$0.71 to \$1.59 per square foot of land area. The comparables have improvement assessments ranging from \$101,166 to \$121,879 or from \$33.49 to \$38.52 per square foot of living area. The appellant submitted the final decision issued by the board of review disclosing the total assessment for the subject of \$165,899. The subject property has a land assessment of \$24,852 or \$1.82 per square foot of land area and an improvement assessment of \$141,037 or \$44.66 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$159,677 with a land assessment of \$23,921 or \$1.75 per square foot of land area and an improvement assessment of \$135,756 or \$42.99 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the three comparables submitted by the appellant.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to the appellant's comparable #3 which based on its per square foot land assessment appears to be an outlier relative to the other properties in the record. The Board finds appellant comparable #1 and #2 are more similar to the subject in location and site size. These two best comparables have assessments of \$19,724 and \$24,852 or for \$1.51 and \$1.59 per square foot of land area, respectively. The subject property has a land assessment of \$24,852 or \$1.82 per square foot of land area which is bracketed by the two best comparables in the record on an overall land assessment basis and above the two best comparables on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is supported.

As to the subject's improvement assessment, the Board gives less weight to appellant comparable #2 which differs in design and dwelling size when compared to the subject and other properties in the record. The Board finds the best evidence of improvement assessment equity to be appellant comparables #1 and #3 which are more similar to the subject in location, age,

design, dwelling size and other features. However, both of these properties has finished basement area in contrast to the subject's unfinished basement, suggesting downward adjustments are needed to make these two properties more equivalent to the subject. These two comparables have improvement assessments of \$102,323 and \$121,879 or for \$33.49 and \$38.52 per square foot of living area. The subject's improvement assessment of \$141,037 or \$44.66 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this limited record, the Board finds the subject's land and improvement assessments are excessive and a reduction in the subject's assessment, commensurate with the request, is 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:

April 16, 2024



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

Kevin Gaffney
2301 Grey Stone Drive
Springfield, IL 62704

COUNTY

Sangamon County Board of Review
Sangamon County Complex
300 S Ninth St, Auditorium
Springfield, IL 62701