



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

APPELLANT: Andrew Spiro  
DOCKET NO.: 22-03767.001-R-1  
PARCEL NO.: 14-19.0-303-005

The parties of record before the Property Tax Appeal Board are Andrew Spiro, 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:** \$7,526  
**IMPR.:** \$38,851  
**TOTAL:** \$46,377

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 after notice of application of a township equalization factor. 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 one-story dwelling of masonry exterior construction with 1,624 square feet of living area. The dwelling was constructed in 1967 and is approximately 55 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 440 square foot garage. The property has an approximately 10,683 square foot site and is located in Springfield, Capital 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 nine equity comparables located from across the street to two blocks away from the subject.<sup>1</sup> The comparables have sites that range in size from 8,222 to 10,800 square feet of

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<sup>1</sup> The appellant submitted an additional partially completed grid analysis on seven comparable properties which lacked sufficient property details for any meaningful analysis.

land area and are improved with one-story dwellings of masonry, frame, or masonry and frame exterior construction ranging in size from 1,077 to 1,956 square feet of living area. The homes range in age from 45 to 58 years old. One comparable has an unfinished basement, three comparables have a crawl space foundation and five comparables have a concrete slab foundation. Each dwelling has central air conditioning and eight homes each have a garage ranging in size from 160 to 660 square feet of building area. One comparable has a fireplace. The comparables have reported land assessments of \$7,526 and \$7,527 or from \$0.70 to \$0.92 per square foot of land area. The comparables have improvement assessments that range from \$20,104 to \$40,451 or from \$15.15 to \$24.29 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$46,095 with a land assessment of \$7,244 or \$0.68 per square foot of land area and an improvement assessment of \$38,851 or \$23.92 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$47,888. The subject has a land assessment of \$7,526 or \$0.70 per square foot of land area and an improvement assessment of \$40,362 or \$24.85 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 7,700 to 11,073 square feet of land area and are improved with one-story dwellings of masonry, vinyl, or vinyl and veneer exterior construction ranging in size from 1,538 to 1,680 square feet of living area. The homes were built from 1964 to 1976. Three comparables have a basement with two having finished area and one comparable has a concrete slab foundation. Each dwelling has central air conditioning and a garage ranging in size from 396 to 506 square feet of building area. Two homes each have one fireplace. The comparables each have land assessments of \$7,526 or from \$0.68 to \$0.98 per square foot of land area and improvement assessments that range from \$39,430 to \$43,064 or from \$25.24 to \$25.85 per square foot of living area.

The board of review commented in its Notes on Appeal that the appellant did not file a property tax complaint at the local level. The board of review asserted, without documentary evidence, that the appellant's comparables have "far inferior condition" relative to the subject. The board of review submitted copies of the Sangamon County Township Appraisal System Assessment Calculation Report for the subject and each of its comparables which depicted the subject property and board of review comparables #1 and #3 have a condition rating of "C" while board of review comparable #2 and #4 have condition ratings of "B" and "D," respectively. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant submitted written comments asserting that upon receipt of the assessment letter from March of the prior year Sangamon County staff told the appellant to first appeal with the Property Tax Appeal Board. In response to the board of review's critique of the appellant's comparables, the appellant argued its comparables are "much closer to my property" than the board of review's comparable properties.

### **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 evidence in this record supports a reduction in the subject's assessment. However, the record indicates the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal 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 (35 ILCS 200/16-180) 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 when a taxpayer files an appeal directly to the Property Tax Appeal 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). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

The parties submitted 13 assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board finds all of the comparables appear to be located in the subject's subdivision and have identical or nearly identical land assessments as the subject of \$7,526.<sup>2</sup> The Board finds the evidence indicates land in the subject's subdivision is assessed on a site basis. The site method of valuation is used when the market does not indicate a significant difference in lot value even when there is a difference

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<sup>2</sup> Appellant comparable #1 has a reported land assessment of \$7,527.

in lot sizes. Property Assessment Valuation, 75, International Association of Assessing Officers 2<sup>nd</sup> ed. 1996. After reviewing the evidence, the Board finds land from the subject's neighborhood was uniformly assessed on a site basis. Furthermore, the comparables have land assessments that range from \$0.68 to \$0.98 per square foot of land area. The subject has a land assessment per square foot of \$0.70 which falls within the range established the land comparables in the record. Additionally, the appellant did not submit market value evidence demonstrating the site method of assessment to be incorrect. Based on this analysis, the Board finds the appellant has not demonstrated the subject's land was inequitably assessed by clear and convincing evidence.

With respect to the subject's improvement assessment, the Board gives less weight to appellant comparables #1, #3, #4 and #5 through #9 along with board of review comparable #2 which have either a concrete slab or a crawlspace foundation in contrast to the subject's basement foundation. The Board finds the best evidence of improvement assessment equity to be appellant comparable #2 along with board of review comparables #1, #3 and #4 which are more similar to the subject in location, design and dwelling size, although board of review comparables #3 and #4 are newer in age, have larger basement area with finished basement area and board of review comparable #4 has a condition rating of "D" when compared to the subject, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables have improvement assessments ranging from \$35,707 to \$43,064 or from \$23.43 to \$25.85 per square foot of living area. The subject's improvement assessment of \$40,785 or \$25.11 per square foot of living area falls within the range established by the best comparables in this record. However, 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.

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:

May 21, 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

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