



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

APPELLANT: Rachel Jennings
DOCKET NO.: 22-03829.001-R-1
PARCEL NO.: 22-06.0-431-012

The parties of record before the Property Tax Appeal Board are Rachel Jennings, 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: \$16,697
IMPR.: \$39,290
TOTAL: \$55,987

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a notice of equalization 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 jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story dwelling of frame and brick exterior construction with 1,361 square feet of living area. The dwelling was constructed in 1954. Features of the home include central air conditioning, a fireplace, and a two-car garage. The property has a 9,741 square foot site and is located in Springfield, Woodside Township, Sangamon County.

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on six equity comparables improved with one-story or tri-level dwellings of brick or frame and brick exterior construction that range in size from 1,406 to 2,846 square feet of living area. The homes were built from 1951 to 1964. Each property has central air conditioning and either a one or two car garage, while five of the properties have either one or two fireplaces and four have finished basement area. The comparables are located on the same street as the subject and have sites ranging in size from 10,000 to 13,504 square feet of land area. The comparables have land assessments ranging from

\$16,748 to \$17,906 or from \$1.33 to \$1.68 per square foot of land area. The comparables have improvement assessments that range from \$28,359 to \$42,060 or from \$11.14 to \$26.70 per square foot of living area. The appellant requested reductions in both the subject's land and improvement assessments to reflect the removal of the township equalization factor.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,271. The subject property has an improvement assessment of \$40,893 or \$30.01 per square foot of living area and has a land assessment of \$17,378 or \$1.78 per square foot of land area. In support of its contention of the correct assessment the board of review noted the subject property was sold in February 2021 for \$185,150 and its overall assessment reflects a full value that is below the purchase price. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The appellant submitted six equity comparables to support the position, while the board of review only provided evidence of the subject's recent sale. The Board gives less weight to the appellant's comparables #3, #4 and #5 due to differences in living area and style of construction. The Board finds the best evidence of assessment equity to be the appellant's comparables #1, #2 and #6, which are the most similar in terms of size, age, type of construction, location, and amenities. These comparables had improvement assessments that ranged from \$28,359 to \$40,374 or from \$20.17 to \$26.70 per square foot of living area. The subject's improvement assessment of \$40,893 or \$30.05 per square foot of living area falls above the range, in terms of overall improvement assessment and on a per square foot basis, established by the best comparables in this record.

With respect to the subject's land assessment, the appellant's comparables have land assessments ranging from \$16,748 to \$17,906 or from \$1.33 to \$1.68 per square foot of land area. The subject has a land assessment of \$17,378 or \$1.78 per square foot of land area which falls above the range established by the comparables. The Board finds the three most similar comparables to the subject, in terms of lot size, are the appellant's comparables #3, #5, and #6. These properties have land assessments ranging from \$1.50 to \$1.62 per square foot of land area, which are all lower than the subject's land assessment. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did demonstrate with clear and convincing evidence that the subject's land and improvement were inequitably assessed and a reduction in the subject's assessments are 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: March 26, 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

Rachel Jennings
2073 Greenbriar Rd.
Springfield, IL 62704

COUNTY

Sangamon County Board of Review
Sangamon County Complex
200 South 9th Street, Room 210
Springfield, IL 62701