



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

APPELLANT: David Long  
DOCKET NO.: 22-04413.001-R-1  
PARCEL NO.: 14-33.0-105-021

The parties of record before the Property Tax Appeal Board are David Long, 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:** \$4,536  
**IMPR.:** \$20,499  
**TOTAL:** \$25,035

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 is improved with a one-story dwelling with vinyl siding containing 946 square feet of living area. The dwelling was built in 1929. Features of the property include a full unfinished basement, central air conditioning, one bathroom, and a detached one-car garage with 180 square feet of building area. The property has a 5,200 square foot site in Springfield, Capital Township, Sangamon County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year under Docket No. 21-07816.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$24,098 based on the evidence submitted by the parties.

The appellant asserted that tax years 2021 and 2022 are within the same general assessment period. The appellant requested the subject's total assessment be reduced to \$25,036.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$28,363. The subject's assessment reflects a market value of \$85,174 or \$90.04 per square foot of living area, land included, when using the 2022 three-year average median level of assessment for Sangamon County of 33.30% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted four comparable sales improved with one-story dwellings with vinyl siding exteriors that range in size from 900 to 1,232 square feet of living area. The homes were built from approximately 1900 to 1958. Each home has an unfinished basement, three comparables have central air conditioning, and three comparables have a garage ranging in size from 180 to 484 square feet of building area. These properties have sites ranging in size from 5,266 to 8,265 square feet of land area and are located from approximately .2 to .8 of a mile from the subject property. The sales occurred from May 2021 to November 2022 for prices ranging from \$108,000 to \$134,000 or from \$94.97 to \$122.22 per square foot of living area, including land. The evidence provided by the board of review further disclosed that a township equalization factor of 1.0389 was applied in 2022.

In rebuttal the appellant argued the comparable sales submitted by the board of review are not relevant as his appeal is based on a contention of law and the application of section 16-185 of the Property Tax Code (35 ILCS 200/16-185).

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2021 tax year should be carried forward to the 2022 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Property Tax Appeal Board finds that the assessment as established by this Board for the 2021 tax year should be carried forward to the 2022 tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject property's assessment for the 2021 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that the 2021 and 2022 tax years are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0389 was applied in 2022. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior tax year's decision plus the application an equalization factor of 1.0389.

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

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