



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

APPELLANT: Kevin Lasley
DOCKET NO.: 23-04866.001-R-1
PARCEL NO.: 27-11.0-151-014

The parties of record before the Property Tax Appeal Board are Kevin Lasley, 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: \$7,232
IMPR.: \$29,737
TOTAL: \$36,969

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 2023 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 2-story dwelling of frame exterior construction with 1,500 square feet of living area. The dwelling is approximately 100 years old. Features of the home include a basement, central air conditioning, and a 1,200 square foot garage. The property has a 43,560 square foot site and is located in Loami, Loami Township, Sangamon County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal.¹ In support of these arguments, the appellant submitted information on four comparables located in Springfield, Loami, and Palmyra. The parcels range in size from 1,307 to 6,534 square feet of land area and are improved with 1-story or 2-story homes of vinyl siding, siding, or brick exterior construction ranging in size from 1,400 to 1,600 square feet of living area. The

¹ The Board notes the appellant did not provide improvement assessments for the comparables, and consequently, the Board will consider only the land assessment inequity argument for which the appellant provided land assessments for the comparables.

dwelling range in age from 68 to 100 years old. Three homes each have a basement. Two homes have central air conditioning and one or two fireplaces. Each home has a garage ranging in size from 480 to 1,200 square feet of building area. The comparables have land assessments ranging from \$1,400 to \$3,756 or from \$0.57 to \$1.35 per square foot of land area. The comparables sold from January to April 2024 for prices ranging from \$32,000 to \$109,900 or from \$20.00 to \$78.50 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$36,969. The subject's assessment reflects a market value of \$110,918 or \$73.95 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² The subject has a land assessment of \$7,232 or \$0.17 per square foot of land area. The board of review indicated that the appellant did not file a complaint with the board of review, but filed this appeal directly to the Board following receipt of a notice of an equalization factor of 1.116 for Loami Township which increased the subject's total assessment from \$33,126 to \$36,969. In support of its contention of the correct assessment the board of review noted the subject property was purchased in January 2012 for a price of \$122,500. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill. Adm. Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill. Adm. Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of four comparable sales presented by the appellant, only one of which is located in Loami like the subject, which sold more than a year after the assessment date. Nonetheless, in the absence of any sales more proximate to the assessment date that are located more proximate to the subject, the Board finds the comparables are similar to the subject in dwelling size, but have varying degrees of similarity to the subject in design, age, site size, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have considerably smaller sites than the subject, one comparable lacks a basement that is a feature of the subject, three comparables have smaller garages than the subject, and two comparables lack central air conditioning that is a feature of the subject, suggesting upward adjustments to the comparables for these features would be needed. However, two comparables are much newer homes than the subject and two comparables have one or two fireplaces unlike the subject, suggesting downward adjustments for these features would be needed.

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Adm. Code § 1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2023.

The comparables sold for prices ranging from \$32,000 to \$109,900 or from \$20.00 to \$78.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$110,918 or \$73.95 per square foot of living area, including land, which is just above the range established by the comparable sales in terms of total market value and within the range on a per square foot basis. Based on this evidence and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment for overvaluation is not justified.

The taxpayer also 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 for assessment inequity is not warranted.

The record contains a total of four land equity comparables for the Board's consideration. No improvement assessments were provided by the appellant. The Board finds only one of the comparables is located in Loami like the subject and each comparable has a significantly smaller site than the subject, suggesting upward adjustments to these comparables would be needed.

These comparables have land assessments ranging from \$1,400 to \$3,756 or from \$0.57 to \$1.35 per square foot of land area. The subject's land assessment of \$7,232 or \$0.17 per square foot of land area falls above the range established by the comparables on a total land assessment basis and is below the comparables on a per square foot basis, which is logical given the subject has a considerably larger site than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Based on this evidence, and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds no reduction for assessment inequity 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: _____

January 21, 2025



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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