



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

APPELLANT: Raymond Ramsey  
DOCKET NO.: 23-04911.001-R-1  
PARCEL NO.: 23-15.0-152-002

The parties of record before the Property Tax Appeal Board are Raymond Ramsey, the appellant, by Clark R. Mills, of Clark R. Mills Attorney at Law in Springfield; 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:** \$13,140  
**IMPR.:** \$500  
**TOTAL:** \$13,640

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 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 parties appeared before the Property Tax Appeal Board on November 17, 2025, for a hearing at the Sangamon County Complex in Springfield pursuant to prior written notice dated September 11, 2025. Appearing on behalf of the appellant was attorney Clark R. Mills and his witness, Barry W. Taft, Certified General Appraiser. Appearing on behalf of the Sangamon County Board of Review was Byron Deaner, Supervisor of Assessments for Sangamon County.

The subject property consists of a 1-story dwelling of wood frame and vinyl siding exterior construction with 768 square feet of living area. The dwelling was constructed in approximately 1950. Features of the home include a crawl space foundation, central air conditioning, a 2-car garage and a lean-to. The property has a 26,647 square foot site and is located in Rochester, Rochester Township, Sangamon County.

Mills introduced his witness, Barry Taft, who testified he has been a licensed appraiser for 36 years and has an MAI designation from the Appraisal Institute. Taft was accepted as an expert witness without objection.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$28,000 as of September 8, 2023. The appraisal was prepared to “estimate the market value of the subject property’s fee simple interest” and was intended to assist the appellant/client in “establishing documentation of value for estate purposes” and “no other use.” (appraisal pg. 20)

Under questioning by Mills, Taft testified the subject property is located in Rochester, a bedroom community within a desirable school district. Taft described the subject, in oral testimony and the appraisal, as being in poor/fair condition. Taft testified the subject needed new windows, siding and roof, adding the property was very dated with minimal updates. Photographs included in the appraisal depict deferred maintenance of window frames and siding, some signs of water damage at an entry door and missing ceiling tiles in the subject’s breezeway. The appraiser opined the subject’s improvements are at the end of their economic life and that “it is likely the improvements will be razed.” (pg. 33)

The appraisal report states that “[i]f the purpose of the report is to estimate market value, the Highest and Best Use analysis will demonstrate the most profitable and competitive use for which the property can be utilized.” (pg. 31) Without any written analysis in the report, Taft concluded the subject improvements are at the end of their economic life and that it is not financially feasible to modify the subject property. As improved, Taft opined the highest and best use of the site “is to hold as vacant land as no other permissible use would provide a higher return to the land.” Based on this highest and best use analysis, Taft developed an opinion of value for the subject as vacant land.<sup>1</sup>

In estimating the market value of the subject site, the appraiser developed the sales comparison approach to value selecting five comparable vacant land sales located in Rochester, Auburn, Williamsville and New Berlin. Taft testified the land comparables selected reflect residential lots with similar highest and best use. The comparables have sites ranging in size from 10,454 to 77,972 square feet of land area. No other features or attributes of the comparable sites appear to have been analyzed by the appraiser such as utilities, topography, site access and/or school district. The comparables sold from June 2022 to November 2023 for prices of \$16,000 to \$64,000 or from \$0.82 to \$3.35 per square foot of land area.

The appraiser utilized a “rank ordering system of analysis” stating “one sale was superior and four comparables were inferior.” Taft testified comparable ranking was based on features and characteristics of each land sale relative to the subject, although there was no detailed explanation as to any of the features or amenities used to rank the comparables other than site size. Based on the rank ordering system of analysis, the appraiser arrived at an opinion of market value for the subject site of \$40,000. Taft testified he next subtracted \$12,000 for the

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<sup>1</sup> The appraiser’s highest and best use analysis presents no documentary evidence or written narrative to support the appraiser’s opinion that the subject’s improvements are at the end of their useful life or that it is not financially feasible to renovate the subject property.

cost of demolition of the subject improvements, a value which he obtained from a demolition contractor. After considering the cost of demolition, Taft opined the market value of the subject as vacant land to be \$28,000 or \$1.05 per square foot of land area.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect its appraised value when applying the statutory assessment level of 33.33%.

Under cross examination, Taft testified the subject property was not occupied at the time of his field inspection in December 2023 and that as far as he knew the property is still vacant. In response to the ALJ, Taft clarified he did not know if the subject property had been inhabited before September 8, 2023. Taft further testified the subject's highest and best use to be vacant land and that he did not search for any comparable sales with similar improvements in "tear down" condition.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,159 after application of the equalization factor for Sangamon County of 1.0561. The subject's assessment reflects a market value of \$63,521 or \$82.71 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Sangamon County of 33.31% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a memorandum arguing the subject's 2023 assessment was reduced based on the condition depicted in the appellant's appraisal. The board of review's memorandum references three comparable sales where dwellings were in poor condition at the time of purchase and brought back to average or better condition after being remodeled. The board of review's submission lacked any of these comparable sales. The board of review also submitted a copy of its Action by the Board of Review worksheet, dated March 1, 2024, depicting a reduction in the subject's 2023 total assessment from \$41,941 to \$20,035, reflecting market values of \$125,911 and \$60,147, respectively. The board of review asserted the subject improvements are still present on the site and "[a]ccording to the Illinois Property Tax Law; for assessment purposes all present structures must be valued even if the value is at salvage or demolition value." Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **Conclusion of Law**

The appellant contends 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.Admin.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.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds the subject's appraised value hinges on the determination that its Highest and Best Use is as vacant land. While photographs of the subject depict deferred maintenance at the subject property the Board finds it somewhat problematic the appraiser did not provide any financial analysis relating the cost to repair the subject improvements with

market value of updated properties. The board of review, attested to the fact that properties with dwellings in poor condition are purchased and renovated, demonstrating it may be financially feasible to renovate the subject property. Furthermore, Taft testified he did not even look for market value comparables with improvements in similar condition. As a result, the Board finds the appraiser's conclusion the subject's highest and best use to be vacant land is not well supported.

The appellant submitted an appraisal while the board of review contended the subject's 2023 assessment was reduced at the local level and that the subject property has improvements present on the site.

The Board finds the appraiser concluded a value for the subject's site based on vacant land sales less the cost to raze the existing improvements. The record documents the subject property is improved with a dwelling, garage and lean-to and that, while in need of repair, demonstrate the subject site is not vacant land.

Section 1-130(a) of the Property Tax Code, for purposes of property taxation, defines the elements of a property subject to property tax assessment as follows:

**The land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon,** including all oil, gas, coal, and other minerals in the land and the right to remove oil, gas and other minerals, excluding coal, from the land, and all rights and privileges belonging or pertaining thereto, except where otherwise specified by this Code. (35 ILCS 200/1-130)

The Board finds the subject property includes a dwelling, garage and a lean-to, in less than average condition, based on photographs and testimony. The board of review attested to the fact that some properties in poor condition are purchased, renovated and resold. Therefore, the Board gives some weight to the appraised value of the subject site and some weight to the improvements in their documented condition. Based on the evidence and testimony, the Board finds a reduction in the subject's assessment is warranted to reflect the condition of the subject's improvements.

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: \_\_\_\_\_

December 23, 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

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