



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

APPELLANT: Thomas Maloney
DOCKET NO.: 23-04918.001-R-1
PARCEL NO.: 23-20.0-402-001

The parties of record before the Property Tax Appeal Board are Thomas Maloney, 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: \$21,308
IMPR.: \$91,124
TOTAL: \$112,432

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 subject property consists of a two-story dwelling of brick and vinyl exterior construction with 2,765 square feet of living area. The dwelling was constructed in 1998. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a 774 square foot garage. The property has an approximately 32,808 square foot site and is located in Rochester, Rochester Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located within .5 of a mile from the subject and in the same neighborhood as the subject. The comparables have sites with 21,780 or 34,848 square feet of land area and are improved with 2-story dwellings of vinyl or brick and vinyl siding ranging in size from 1,590 to 2,940 square feet of living area.¹ The comparables

¹ The appellant's grid analysis had inaccurate above grade living area on the comparables. The sizes of the comparables were drawn from the property record cards submitted by the appellant.

were constructed from 1997 to 2004 and have basements, three of which have finished area. Each comparable has central air conditioning, one fireplace, and a garage ranging in size from 720 to 1,064 square feet of building area. Comparable #1 has an inground swimming pool. A Zillow printout for comparable #2 disclosed “a spacious sunroom was built specifically for the indoor swim spa that provides year around exercise and entertainment.” The appellant provided exterior photographs and property record cards for the subject and the four comparable properties. The comparables sold from July 2021 to June 2022 for prices ranging from \$320,000 to \$410,000 or from \$121.07 to \$232.64 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject’s total assessment to \$106,676, which reflects an estimated market value of \$320,060 or \$115.75 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$127,190. The subject's assessment reflects a market value of \$381,608 or \$138.01 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In response to the appeal the board of review submitted a memo from the township assessor that noted the appellant’s grid analysis contained inaccurate square footage of living and basement information which leads to a depressed price per square foot. The assessor provided a grid analysis of the appellant’s comparables with accurate above grade living area and basement information.

In support of its contention of the correct assessment, the board of review submitted information on both parties comparables on July 8, 2024. The board of review did not present its comparables in the grid analysis on the Board of Review Notes on Appeal form. The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board’s prescribed forms in accordance with Section 1910.80 of the Board’s procedural rules (86 Ill. Admin. Code § 1910.80) whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board’s rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board’s strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the comparable properties submitted by the board of review is given no weight.

Based on this evidence the board of review requested confirmation of the subject’s assessment.

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

² Procedural rule Sec. 1910.50(c)(1) 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.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

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.

The record contains four comparable sales submitted by the appellant for the Board's consideration. The Board gives less weight to appellant's comparable #1 due to its sale date occurring in July 2021 which is less proximate in time to the January 1, 2023 assessment date than the other comparables in the record. The Board gives less weight to appellant's comparable #3 which is a significantly smaller 1-story dwelling when compared to the larger 2-story design of the subject.

The Board finds the best evidence of market value to be appellant's comparables #2 and #4 which sold proximate in time to the assessment date at issue. The Board recognizes downward adjustments are required to comparable #2 for its finished basement area and sunroom with indoor spa when compared to the subject. These comparables sold in February and June 2022 for prices of \$320,000 and \$410,000 or \$122.51 and \$139.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$381,608 or \$138.01 per square foot of living area, including land, which is bracketed by the two best comparable sales in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's 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: _____

December 17, 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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