



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

APPELLANT: Nathan Barber  
DOCKET NO.: 23-04975.001-R-1  
PARCEL NO.: 14-23.0-483-034

The parties of record before the Property Tax Appeal Board are Nathan Barber, 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:** \$7,195  
**IMPR.:** \$51,396  
**TOTAL:** \$58,591

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 after notice of application of a township equalization factor. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a 1.5-story dwelling of vinyl exterior construction with 2,134 square feet of living area. The dwelling was constructed in approximately 1950 and is 73 years old. Features of the home include a partial basement with finished area, central air conditioning, a 2-car garage and an outbuilding measuring 47' x 25' or 1,175 square feet of area. The property has an 11,865 site and is located in Springfield, Springfield Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal.<sup>1</sup> In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$176,000 as of June 5, 2023. The appraisal was prepared by Christopher E. Wilson, a Certified Residential

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<sup>1</sup> The appellant's appeal petition indicated both comparable sales and recent appraisal in support of the overvaluation claim. The Board finds that the grid analysis submitted by the appellant reiterates the comparable properties submitted in the appraisal report, with no additional comparable sales for the Board to analyze.

Real Estate Appraiser. The intended use of the appraisal report was to support a mortgage finance transaction for the lender/client, Alliance Community Bank. In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting four comparable sales and after adjustments arrived at an opinion of value for the subject of \$176,000.

In further support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on June 21, 2023 for a price of \$173,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS). The appellant submitted one page of the Contract to Purchase for Residential Real Estate which reiterated the subject's purchase price and disclosed a closing date of June 2, 2023.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$36,436 which equates to a market value of \$109,319 or \$51.23 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,549, after equalization. The subject's assessment reflects a market value of \$184,665 or \$86.53 per square foot of living area, including land, when applying the statutory assessment level of 33.33%.<sup>2</sup> The Notes on Appeal also disclosed the appellant did not file a complaint before the Sangamon County Board of Review.

The board of review offered to remove the 2023 multiplier of 1.0505 from the subject's 2023 assessment, resulting in a total assessment of \$58,591. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the board of review's proposed assessment, indicating disagreement with the board of review's proposed assessment change.

### **Conclusion of Law**

The appellant contends the subject property was overvalued and inequitably assessed. 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.

The Board finds the evidence in this record supports a reduction in the subject's assessment. However, the record indicates the appellant did not file a complaint with the board of review but

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<sup>2</sup> 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.

appealed the subject's assessment directly to the Property Tax Appeal Board after notice of the application of an equalization factor. Since the appeal was filed after notification of an equalization factor, the amount of relief that the Property Tax Appeal Board may grant is limited. Section 1910.60(a) of the rules of the Property Tax Appeal Board states in part:

If the taxpayer or owner of property files a petition within 30 days after the postmark date of the written notice of the application of final, adopted township equalization factors, the relief the Property Tax Appeal Board may grant is limited to the amount of the increase caused by the application of the township equalization factor. 86 Ill.Admin.Code §1910.60(a).

Additionally, section 16-180 of the Property Tax Code (35 ILCS 200/16-180) provides in pertinent part:

Where no complaint has been made to the board of review of the county where the property is located and the appeal is based solely on the effect of an equalization factor assigned to all property or to a class of property by the board of review, the Property Tax Appeal Board may not grant a reduction in the assessment greater than the amount that was added as the result of the equalization factor. (35 ILCS 200/16-180).

These provisions mean that when a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of application of an equalization factor, the Board cannot grant an assessment reduction greater than the amount of increase caused by the equalization factor. Villa Retirement Apartments, Inc. v. Property Tax Appeal Board, 302 Ill.App.3d 745, 753 (4<sup>th</sup> Dist. 1999). Based on a review of the evidence contained in the record, the Property Tax Appeal Board finds a reduction in the assessment of the subject property is supported. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor. Thus, the Board finds a reduction in the subject's assessed valuation commensurate with the board of review's proposal is correct.

As a final note, the Board finds the subject's reduced assessment of \$58,591 reflects a market value of \$175,791 which is slightly higher than the subject's \$173,000 purchase price and slightly lower than the subject's appraised value of \$176,000 as of June 5, 2023. Therefore, the subject's reduced total assessment appears to be supported by the market value evidence submitted in this record.

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: \_\_\_\_\_

February 18, 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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