



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

APPELLANT: Christopher Mostaka
DOCKET NO.: 24-03681.001-R-1
PARCEL NO.: 04-31.0-481-016

The parties of record before the Property Tax Appeal Board are Christopher Mostaka, 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: \$ 4,187
IMPR.: \$45,808
TOTAL: \$49,995

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 2024 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 one-story single-family dwelling of frame exterior construction that contains 1,240 square feet of living area. The dwelling was constructed in 1987. Features include central air conditioning and a two-car attached garage. The property has a .16 of an acre or 6,969-square foot site. The subject property is located in Cartwright Township, Sangamon County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property sold in November 2024 for \$150,000. The appellant completed Section IV of the residential appeal petition disclosing the seller was Cash Owsley. The sale did not involve family members or related corporations, and the property was advertised for sale on the open market through the Multiple Listing Service. The appellant submitted a copy of the Multiple Listing Service sheet, settlement statement and Real Estate Transfer Declaration associated with the sale of the subject property.

The appellant also submitted a copy of the final decision issued by the Sangamon County Board of Review disclosing the subject's final assessment of \$53,839. The subject's assessment reflects an estimated market value of \$161,533 when applying the statutory level of assessment of 33.33%.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect its sale price.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

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.

The Board finds the best and only evidence of market value contained in this record is the sale of the subject property in November 2024 for \$140,000. The appellant provided evidence demonstrating the sale met elements of an arm's length transaction. The evidence disclosed the parties to the transaction were not related; and the property had been advertised on the open market through the Multiple Listing Service. The appellant submitted a copy of the Multiple Listing Service sheet, settlement statement and Real Estate Transfer Declaration associated with the sale of the subject property. The Illinois Supreme Court has defined fair cash value as what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing and able to buy but not forced to do so. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d. 428, (1970). **A contemporaneous sale of two parties dealing at arm's-length is not only relevant to the question of fair cash value but is practically conclusive on the issue of whether an assessment is reflective of market value.** Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the subject's purchase price of \$150,000 is below the market value as reflected by its assessment of \$161,533. Therefore, a reduction in the subject's assessment is warranted.

Based on this record, the Board finds appellants have demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, a reduction in the subject's assessment is justified. Since fair market value has been established, the statutory level of 33.33% shall apply.

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: September 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Christopher Mostaka
102 W. 4th St.
Pleasant Plains, IL 62677

COUNTY

Sangamon County Board of Review
Sangamon County Complex
300 S Ninth St, Auditorium
Springfield, IL 62701