



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

APPELLANT: Robert & Donna Dodd
DOCKET NO.: 24-03925.001-R-1
PARCEL NO.: 05-25.0-279-009

The parties of record before the Property Tax Appeal Board are Robert & Donna Dodd, the appellants; 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: \$26,499
IMPR.: \$124,710
TOTAL: \$151,209

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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-story dwelling of frame and brick exterior construction with 2,736 square feet of living area.¹ The dwelling was constructed in 2011 and is approximately 13 years old. Features of the home include a finished basement, central air conditioning, two fireplaces and a 1,400 square foot garage. The property has an approximately 55,756 square foot site and is located in Cantrall, Fancy Creek Township, Sangamon County.

The appellants' appeal is based on assessment equity with respect to both the land and improvement assessments. In support of this argument, the appellants submitted information on four equity comparables located in Cantrall, like subject, and within one mile from the subject

¹ The Board finds the best description of the subject's dwelling size was found in Section III of the appeal petition along with a description of the subject property in one page from an appraisal which was submitted by the appellants.

property. The comparables have varying degrees of similarity to the subject in location, age, site size, dwelling size and other features. The comparables have land assessments ranging from \$20,542 to \$22,028 or from \$0.08 to \$0.49 per square foot of land area. The comparables have improvement assessments ranging from \$89,127 to \$111,687 or from \$37.14 to \$49.62 per square foot of living area.² Based on this evidence, the appellants requested the subject's total assessment be reduced to \$151,209 with a land assessment of \$26,499 or \$0.48 per square foot of land area and an improvement assessment of \$124,710 or \$45.58 per square foot of living area.

The appellants also submitted the final decision issued by the Sangamon County Board of Review after notice of application of a township equalization factor. The final decision disclosed the subject property had a final assessment of \$163,472 and that an equalization factor of 1.0811 was applied in Fancy Creek Township for the 2024 tax year. The subject property has a land assessment of \$28,648 or \$0.51 per square foot and an improvement assessment of \$134,824 or \$49.28 per square foot of living area, when using a dwelling size of 2,736 square feet of living area.

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). By letter dated September 11, 2025 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of inequity in this record are the comparables submitted by the appellant which were not challenged by the board of review and support a reduction in the subject's assessment. However, the record further indicates the appellant did not file a complaint with the board of review but 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 the Property Tax Appeal Board may grant is limited. (35 ILCS 200/16-180) Based on a review of the evidence contained in this 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.

² The Board corrected the dwelling sizes of the appellants' comparables based on information found in Multiple Listing Service (MLS) sheets and/or printouts from a real estate website.

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: April 21, 2026



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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