



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

APPELLANT: Lawrence Patterson  
DOCKET NO.: 24-03989.001-R-1  
PARCEL NO.: 14-14.0-429-002

The parties of record before the Property Tax Appeal Board are Lawrence Patterson, 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:** \$14,856  
**IMPR.:** \$79,536  
**TOTAL:** \$94,392

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 consists of a two-story dwelling of brick and vinyl siding exterior construction with 2,684 square feet of living area. The dwelling was constructed in 1994 and is approximately 30 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a site with 11,900 square feet of land area and is located in Springfield, Springfield Township, Sangamon County.

The appellant contends overvaluation and assessment inequity with respect to both the land and improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on nine comparable properties that are located from 52 feet to 1 mile from the subject, eight of which have the same assessment neighborhood code as the subject. The comparables are improved with one-story or two-story dwellings of brick, vinyl siding, or brick and vinyl siding exterior construction ranging in size from 2,192 to 3,178 square feet of living area. The dwellings are from 27 to 50 years old. The dwellings each have a basement, with

seven having finished area. Each dwelling has central air conditioning and a garage, one of which has 960 square feet of building area and eight are described as a 2-car, a 3-car or a 4-car garage. Six comparables each have one or two fireplaces. Comparables #6 and #8 each have an in-ground swimming pool. The comparables sold from March 2008 to April 2025 for prices ranging from \$214,900 to \$377,600 or from \$87.36 to \$127.57 per square foot of living area, including land. The appellant reported the comparables have improvement assessments ranging from \$64,215 to \$100,142 or from \$22.22 to \$42.74 per square foot of living area. The appellant reported the comparables have sites ranging in size from 9,619 to 78,408 square feet of land area and have land assessments ranging from \$58,654 to \$91,470 or from \$0.82 to \$8.21 per square foot of land area.

The appellant argued that the subject's property taxes increased by \$362 since last year and should be reduced since some properties are almost "4k" less in property taxes, although they have more land area than the subject.

In further support of the overvaluation argument, the appellant completed Section IV – Recent Sale Data disclosing the subject property was purchased on October 2, 2014 for a price of \$234,900.<sup>1</sup>

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.0948 issued by the board of review which increased the subject's assessment from \$94,392 to \$103,340. The Notice states that the non-farm equalized assessment reflects a market value of approximately \$310,020. The subject has an equalized land assessment of \$14,856 or \$1.25 per square foot of land area and an equalized improvement assessment of \$88,484 or \$32.97 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Sangamon County Board of Review was found to be in default on September 11, 2025, 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 in part that 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).

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<sup>1</sup> The appellant marked "recent sale" as a basis of the appeal but did not submit evidence of the actual sale. Furthermore, the sale occurred more than 9 years prior to the lien date at issue and is less likely to reflect market value as of the January 1, 2024 assessment date. Thus, the Board shall not consider this basis for the appeal.

The taxpayer also contends assessment inequity with respect to the improvement as an alternative 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 of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

As an initial matter, the appellant argued that the subject's property taxes should be reduced. The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. 86 Ill. Admin. Code 1910.10(f).

The Board finds the best evidence of market value to be the appellant's comparable sales #2 and #5, which sold more proximate in time to the lien date at issue and are more similar to the subject in location, dwelling size, design, age and some features. These two comparables sold in August 2024 and March 2023 for prices of \$259,900 and \$275,000 or for \$99.20 and \$115.55 per square foot of living area, including land, respectively. The subject's assessment reflects an estimated market value of \$310,020, including land, which falls above the two best comparables in the record. Less weight was given to the appellant's remaining comparables due to differences from the subject in dwelling size, design, age and/or their sale dates occurred less proximate to the lien date at issue. Additionally, the appellant's comparables #6 and #8 each have an inground swimming pool, unlike the subject. Based on this evidence and after considering adjustments to the best comparables for differences from the subject, the board finds a reduction in the subject's assessment is warranted based on overvaluation.

With respect to the appellant's improvement assessment inequity argument, the Board has given most weight to the appellant's comparables #2 and #5, which are more similar to the subject in dwelling size, design, age and some features. The comparables reportedly have improvement assessments of \$87,875 and \$94,203 or \$33.54 and \$39.58 per square foot of living area. The subject's improvement assessment of \$88,484 or \$32.97 per square foot of living area is bracketed by the two best comparables in the record in total improvement assessment but below the comparables on a per square foot of living area basis. Therefore, no reduction based on improvement assessment inequity is warranted.

With respect to the appellant's land assessment inequity argument, the Board has given most weight to the appellant's comparables #2, #3, #4 and #9, which are more similar to the subject in site size. The comparables reportedly have land assessments ranging from \$58,654 to \$89,687 or from \$5.57 to \$8.21 per square foot of land area. The subject's land assessment of \$14,856 or \$1.25 per square foot of land area falls below the range established by the best comparables in the record. Therefore, no reduction based on land assessment inequity is warranted.

Notwithstanding the market value and equity evidence, the record disclosed that 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 based on notice of an equalization factor of 1.0948 issued by the board of review increasing the assessment of the subject from \$94,392 to \$103,340. 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 where 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 based on overvaluation. However, the reduction is limited to the increase in the assessment caused by the application of the equalization factor.

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

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

APPELLANT

Lawrence Patterson  
2508 Mandan Ct  
Springfield , IL 62702

COUNTY

Sangamon County Board of Review  
Sangamon County Complex  
200 S 9th Street, 1st Floor  
Springfield, IL 62701