



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

APPELLANT: Harry Lobb
DOCKET NO.: 24-04071.001-R-1
PARCEL NO.: 13-35.0-127-011

The parties of record before the Property Tax Appeal Board are Harry Lobb, 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: \$14,139
IMPR.: \$89,651
TOTAL: \$103,790

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.¹

Findings of Fact

The subject property consists of a one-story dwelling of frame exterior construction with 1,830 square feet of living area. The dwelling is 22 years old. Features of the home include a partial basement with finished area, central air conditioning, a fireplace, and a garage. The property has an 11,761 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant's appeal is based on both unequal treatment in the assessment process with respect to both the land and improvement as well as overvaluation concerning the subject property. In support of the overvaluation argument, the appellant submitted evidence disclosing the subject property was purchased on March 12, 2021 for a price of \$290,000. The appellant reported that the sellers were Harry and Karen Buck, the parties to the transaction were not related, and the

¹ By letter dated December 4, 2025, the appellant withdrew the request for a hearing and the Board will therefore write a decision based on the evidence in the record.

property was sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for less than one week.

In further support of the market value argument and in support of the uniformity argument the appellant submitted information on four comparables located from .7 of a mile to 1.6 miles from the subject. The comparables consist of one-story dwellings of frame exterior construction ranging in size from 1,456 to 2,589 square feet of living area. The homes are 25 or 27 years old. Each dwelling has central air conditioning, one or three fireplaces, a partial basement with finished area, and a garage. The parcels range from 12,405 to 17,108 square feet of land area. The comparables have land assessments ranging from \$9,825 to \$16,279 or from \$0.72 or \$1.17 per square foot of land. The comparables have improvement assessments ranging from \$14,737 to \$94,902 or from \$8.42 to \$45.21 per square foot of living area. The comparables sold from January 2023 to April 2024 for prices ranging from \$195,000 to \$290,000 or from \$97.50 to \$182.01 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced land assessment of \$13,412 or \$1.14 per square foot of land area, an improvement assessment of \$84,504 or \$46.18 per square foot of living area, and a total assessment of \$98,454, for an estimated market value of \$295,392 or \$161.42 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by letter dated November 13, 2025.

Conclusion of Law

The taxpayer contends, in part, 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 record contains four comparable sales and evidence of the subject's 2021 sale. The Board gives little weight to the sale of the subject, which occurred approximately 34 months prior to the January 1, 2024 assessment date at issue and is less likely to be indicative of market value. The Board finds the best evidence of market value in the record to be the four comparable sales presented by the appellant, which have varying degrees of similarity to the subject. The comparables sold from January 2023 to April 2024 for prices ranging from \$195,000 to \$290,000 or from \$97.50 to \$182.01 per square foot of living area, including land. The subject's total assessment, as disclosed by the appellant, of \$113,629 reflects a market value of \$340,921 or \$186.30, which is above the range established by the best evidence of market value in the record. Based on this evidence and after considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's assessment is justified.

The appellant also contends, in part, 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 appellant submitted four equity comparables with varying degrees of similarity to the subject. The comparables have land assessments ranging from \$9,825 to \$16,279 or from \$0.72 or \$1.17 per square foot of land and improvement assessments ranging from \$14,737 to \$94,902 or from \$8.42 to \$45.21 per square foot of living area. The Board finds the subject's land assessment as reduced herein of \$14,139 or \$1.20 per square foot of land area and improvement assessment as reduced herein of \$89,651 or \$48.99 per square foot of living area fall within the range established by the equity comparables in this record, with the improvement assessment slightly above the range on a per-square-foot basis. Based on this evidence and after considering adjustments to the comparables for differences from the subject, the Board finds no further reduction in the subject's assessment is warranted given the reduction for market value considerations.

However, the record further disclosed that the appellant filed the appeal directly to the Property Tax Appeal Board after the application of a township equalization factor by the board of review. The assessment notice disclosed the assessment on the property was increased by the application of a township equalization factor of 1.0948.

Due to the fact 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.

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of the 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 (4th 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 township 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:

March 17, 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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