



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

APPELLANTS: James & Kimberly Small
DOCKET NO.: 24-04077.001-R-1
PARCEL NO.: 29-03.4-301-021

The parties of record before the Property Tax Appeal Board are James & Kimberly Small, 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: \$20,275
IMPR.: \$102,046
TOTAL: \$122,321

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 2-story townhome dwelling of vinyl and veneer exterior construction with 1,568 square feet of living area.¹ The dwelling was constructed in 2010 and is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning and a 420 square foot garage. The interior unit is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales located in Springfield like the subject property. The comparables are reported to be improved with 3-story dwellings ranging in size from 2,369 to 5,147 square feet of living area that are 12 or 19 years old. Each

¹ The Board finds the best description of the subject's dwelling size was found in the sketch of the subject, submitted by the board of review, which contained dimensions and was not refuted by the appellants.

comparable has central air conditioning and a garage with 306 or 400 square feet of building area. The properties sold from May 2024 to February 2025 for prices ranging from \$375,000 to \$575,000 or from \$108.31 to \$158.29 per square foot of living area, land included.

The appellant's grid analysis also disclosed the subject property was purchased in July 2023 for a price of \$367,000. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$117,708 which reflects a market value of \$353,159 or \$225.23 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,867. The subject's assessment reflects a market value of \$386,640 or \$246.58 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within 220 feet of the subject property. Board of review comparable #4 is the same property as the appellants' comparable #1.³ The comparables are improved with 2-story dwellings of vinyl and veneer exterior construction with 1,534 or 1,568 square feet of living area that were built in 2010 or 2011.⁴ Each comparable has a basement with finished area, central air conditioning and a garage with 420 square feet of building area. The properties sold from June 2022 to February 2025 for prices ranging from \$323,000 to \$400,000 or from \$205.99 to \$260.76 per square foot of living area, land included.

The board of review's grid analysis disclosed the subject property sold in July 2023 for a price of \$367,000 or \$234.06 per square foot of living area, land included. The board of review also submitted the Assessment Calculation Report for the subject and each of its comparables. This report depicted board of review comparables #1, #2 and #3 were remodeled in 2021, 2020 and 2022, respectively and that the subject property and board of review comparable #4 have not been remodeled. The board of review's Notes on Appeal include comments stating the appellants' comparables do not support a reduction in assessment for the subject property, that the requested assessment would result in a market value below the July 2023 purchase price and that if the equalization factor is removed the subject would be assessed below its July 2023 purchase price. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued the subject property is an interior unit and that board of review comparables #2 and #4 are end units. Without documentary evidence, the appellants contended

² 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 2024.

³ The parties differ as to the property details of the common comparable. The Board finds the best source of information for the common property was found in the grid analysis submitted by the board of review and supported with its Assessment Calculation Report.

⁴ Some property details for the board of review's comparables have been corrected or amended with information found in the Assessment Calculation Reports, submitted by the board of review for each of their comparables.

the end units “differ significantly from interior units in terms of market value and characteristics.”

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

Initially, the Board finds that both parties disclosed the subject property sold in July 2023 for a sale price of \$367,000 which was not challenged as to whether it was an arm's length transaction.

The record also contains six comparable sales for the Board's consideration, as one property was common to both parties. The Board gives less weight to the appellants' comparables #2 and #3 which are substantially larger in dwelling size when compared to the subject. The Board gives less weight to board of review comparables #1, #2 and #3 which sold in 2022, less proximate to the January 1, 2024 assessment date than other properties in the record and/or were disclosed as being remodeled, unlike the subject property.

The Board finds the best evidence of market value to be the sale of the subject property along with the parties' common property, appellants' comparable #1/board of review comparable #4 which sold proximate to the assessment date at issue and are identical or nearly identical to the subject in location, age, design and other features. These two comparables sold in July 2023 and February 2025 for prices of \$367,000 and \$375,000 or from \$234.06 and \$244.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$386,640 or \$246.58 per square foot of living area, including land, which falls above the two best comparable sales in this record. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

As a final point, the Illinois Supreme Court has held that a contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway co. of Chicago, 37 Ill.2d 158 (1967)

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

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