



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

APPELLANT: George & Karen Schultz  
DOCKET NO.: 24-04118.001-R-1  
PARCEL NO.: 23-18.0-276-011

The parties of record before the Property Tax Appeal Board are George & Karen Schultz, 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:** \$14,642  
**IMPR.:** \$77,541  
**TOTAL:** \$92,183

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. 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 an owner-occupied 1-story dwelling of aluminum siding and brick exterior construction with 2,702 square feet of living area. The dwelling is 39 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 480 square foot garage. The property has a 47,000 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located from .33 of a mile to four miles from the subject. The comparables consist of 1-story dwellings of brick, brick and siding, or stone and siding exterior construction ranging in size from 2,586 to 3,776 square feet of living area. Eight homes range in age from 22 to 59 years old. Each dwelling has a basement with eight having finished area, central air conditioning, and a 2-car or 2.5-car garage. Eight comparables each have a fireplace. One comparable has an inground swimming pool. The

parcels range in size from 7,200 to 16,850 square feet of land area. The comparables sold from August 2024 to April 2025 for prices ranging from \$220,000 to \$269,000 or from \$66.37 to \$101.45 per square foot of living area, including land. The appellants noted that the subject does not have sidewalks, street lighting, or sewer service. Based on this evidence, the appellants requested a reduced assessment of \$69,080, for an estimated market value of \$207,261 or \$76.71 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%. The appellants also submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$97,180 and a township multiplier of 1.0948 was applied in Capital Township. The subject's assessment reflects a market value of \$291,569 or \$107.91 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The Board takes judicial notice that this property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 23-04909.001-R-1, in which the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$84,201 based on the agreement of the parties.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the assessment and was found in default by letter dated September 11, 2025.

### **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, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

**If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period** as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (Emphasis added).

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2023 tax year under Docket No. 23-04909.001-R-1 in which a decision was issued based upon the agreement of the parties reducing the subject's assessment to \$84,201. The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2023 and 2024 tax years are within the same general assessment period

and an equalization factor of 1.0948 was applied in Capital Township in 2024. Furthermore, the decision of the Property Tax Appeal Board for the 2023 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2024 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code would result in a reduced total assessment of \$92,183.

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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