



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

APPELLANT: Matthew Waldhoff  
DOCKET NO.: 24-04119.001-R-1  
PARCEL NO.: 14-31.0-207-006

The parties of record before the Property Tax Appeal Board are Matthew Waldhoff, 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 **No Change** 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:** \$7,447  
**IMPR.:** \$52,986  
**TOTAL:** \$60,433

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 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 duplex style dwelling of cedar exterior construction with 1,780 square feet of living area.<sup>1</sup> The dwelling was constructed in 1986 and is approximately 38 years old. Features of the home include a crawl space foundation, central air conditioning, one fireplace, a 480 square foot garage, a 574 square foot garage and an inground swimming pool. The property is located in Springfield, Capital Township, Sangamon County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on four equity comparables located within six blocks of the subject, where comparable #1 is the unit attached to the subject dwelling. The comparables have sites that range in size from 6,638 to

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<sup>1</sup> The Board finds the best description of the subject was found in its Assessment Calculation Report, submitted by the board of review and not refuted by the appellant.

8,639 square feet of land area and are improved with 1-story duplex dwellings of cedar exterior construction ranging in size from 1,268 to 1,500 square feet of living area that are 40 years old. Each comparable has central air conditioning and a 400 square foot garage. The comparables have land assessments of \$7,438 and \$7,447 or from \$0.86 to \$1.12 per square foot of land area. The comparables have improvement assessments that range from \$38,628 to \$40,029 or from \$26.69 to \$31.01 per square foot of living area. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$50,666 with a land assessment of \$6,452 or \$0.65 per square foot of land area and an improvement assessment of \$44,214 or \$24.84 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$60,433. The subject has a land assessment of \$7,447 or \$0.76 per square foot of land area and an improvement assessment of \$52,986 or \$29.77 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis and Assessment Calculation Report printouts with information on four equity comparables located in the same assessment neighborhood code as the subject property. The comparables have sites that range in size from 6,400 to 8,712 square feet of land area and are improved with 1-story "Split Duplex" dwellings of vinyl/veneer exterior construction ranging in size from 1,205 to 1,344 square feet of living area. The homes range from 38 to 45 years old. Each comparable has central air conditioning and a garage ranging in size from 440 to 576 square feet of building area. Three homes each have one fireplace.<sup>2</sup> The comparables have land assessments of \$7,446 or from \$0.85 to \$1.16 per square foot of land area and improvement assessments ranging from \$37,263 to \$51,745 or from \$35.54 to \$40.58 per square foot of living area.

The board of review also submitted a copy of an expired Multiple Listing Service (MLS) sheet for the subject property which disclosed the subject was listed for sale on August 27, 2024 for a price of \$299,900. The subject was on the market for a period of 34 days with the listing expiring on September 30, 2024. The MLS depicted the subject property as "beautifully updated," listing amenities such as a second garage and inground swimming pool which were not disclosed in the appellant's grid analysis. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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

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<sup>2</sup> Some information for the board of review's comparable properties was found in the respective Assessment Calculation Report printouts submitted by the board of review.

property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted eight assessment comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1, #2 and #4 along with board of review comparables #2, #3 and #4 which have sites that are less similar in size than the subject's site size. The Board finds the best evidence of land assessment equity to be appellant comparable #3 and board of review comparable #1 which are more similar to the subject site in size and location. These two properties have land assessments of \$7,446 and \$7,447 or \$0.85 and 0.86 per square foot of land area. The subject property has a land assessment of \$7,447 or \$0.76 per square foot of land area which is equivalent to one of the two best comparables in the record on an overall land assessment basis and falls below the two best land comparables in the record on a per square foot basis. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds both parties' comparables are overall similar to the subject in location, age, design and some features. However, each of the comparables has a smaller dwelling size, lacks a second garage and lacks an inground swimming pool, when compared to the subject, suggesting upward adjustments are needed to make these properties more equivalent to the subject. These comparables have improvement assessments ranging from \$37,263 to \$51,745 or from \$26.69 to \$40.58 per square foot of living area. The subject's improvement assessment of \$52,986 or \$29.77 per square foot of living area falls above the range established by the comparables in this record on an overall improvement assessment basis and within the range on a per square foot basis. Given the subject's larger dwelling size, second garage and inground swimming pool amenities, a higher improvement assessment appears logical. After considering adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 19, 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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