



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

APPELLANT: Kelly Street  
DOCKET NO.: 24-04221.001-R-1  
PARCEL NO.: 20-01.0-300-028

The parties of record before the Property Tax Appeal Board are Kelly Street, 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:** \$7,715  
**IMPR.:** \$90,170  
**TOTAL:** \$97,885

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 one-story dwelling of frame exterior construction with 2,152 square feet of living area. The dwelling is 20 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 770 square foot garage. The property has an 87,120 square foot site and is located in Pleasant Plains, Island Grove Township, Sangamon County.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments the appellant submitted information on four equity comparables located within .19 of a mile of the subject. The comparables consist of one-story dwellings of brick or frame and brick exterior construction ranging in size from 1,900 to 4,280 square feet of living area. Each comparable has central air conditioning, a full basement, and a garage ranging in size from 400 to 1,200 square feet of building area. Three comparables each have a fireplace. The comparables have parcels ranging

from 43,560 to 398,138 square feet of land area. The comparables have land assessments ranging from \$5,987 to \$22,854 or from \$0.06 to \$0.14 per square foot of land area. The comparables have improvement assessments ranging from \$60,576 to \$95,023 or from \$22.20 to \$31.88 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$5,500 or \$0.06 per square foot of land area and the improvement assessment be reduced to \$75,000 or \$34.85 per square foot of living area.

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 September 11, 2025. The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject was increased from \$97,885 to \$106,039 based on the application of an equalization factor of 1.0833. The subject property has a land assessment of \$7,715 or \$0.09 per square foot of land area and an improvement assessment of \$98,324 or \$45.69 per square foot of living area.

### **Conclusion of Law**

The taxpayer contends assessment inequity concerning both the land and improvement assessment 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 for the Board's consideration. With respect to the land assessment, the Board finds the appellant's comparables differ significantly from the subject in site size, nevertheless, these comparables have land assessments ranging from \$5,987 to \$22,854 or from \$0.06 to \$0.14 per square foot of land area. The subject's land assessment of \$7,715 or \$0.09 per square foot of land area is within the range established by the only comparables in this record. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparable #1, which differs from the subject in dwelling size and features an inground swimming pool unlike the subject. The Board finds the best evidence of improvement assessment equity to be the appellant's remaining comparables, which are similar to the subject in location, dwelling size, and features. These comparables have improvement assessments that range from \$60,576 to \$78,205 or from \$25.78 to \$31.88 per square foot of living area. The subject's improvement assessment of \$98,324 or \$45.69 is above the range established by the best comparables in this record. Based on this record and after considering adjustments for differences when compared to the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is justified.

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 1.0833.

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 (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; 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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Property Tax Appeal Board  
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401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

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COUNTY

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