



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

APPELLANT: Nancy Durbin  
DOCKET NO.: 24-04455.001-R-1  
PARCEL NO.: 22-07.0-403-034

The parties of record before the Property Tax Appeal Board are Nancy Durbin, 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:** \$8,264  
**IMPR.:** \$40,690  
**TOTAL:** \$48,954

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 masonry exterior construction with 1,196 square feet of living area. The dwelling was constructed in 1965. Features of the home include a basement, central air conditioning, a fireplace, and a 576 square foot garage. The property has a 7,680 square foot site and is located in Springfield, Woodside Township, Sangamon County.

The appellant's appeal is based on both unequal treatment in the assessment process as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on six comparables located within .5 of a mile of the subject. The comparables consist of one-story dwellings of frame or masonry exterior construction ranging in size from 1,008 to 1,452 square feet of living area. The homes were built from 1959 to 1963. Each dwelling has central air conditioning, and a garage ranging in size from 264 to 440 square feet of building area. The parcels range in size from 6,647 to 12,000 square feet of land area.

The comparables have land assessments ranging from \$8,264 to \$9,264 or from \$0.77 to \$1.24 per square foot of land area. The comparables have improvement assessments ranging from \$27,594 to \$45,892 or from \$27.28 to \$33.23 per square foot of living area. The comparables sold from April 2023 to May 2025 for prices ranging from \$135,000 to \$203,000 or from \$106.21 to \$201.39 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$44,715, with a land assessment of \$7,548 or \$0.98 per square foot of land area and an improvement assessment of \$37,167 or \$31.08 per square foot of living area.

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 January 15, 2026. The appellant submitted a copy of the board of review final decision disclosing the subject's total assessment of \$48,954. The subject has a land assessment of \$8,264 or \$1.08 per square foot of land area and an improvement assessment of \$40,690 or \$34.02 per square foot of living area. The subject's total assessment reflects a market value of \$146,877 or \$122.81 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

### **Conclusion of Law**

The taxpayer 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 Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted six equity comparables for the Board's consideration. With respect to the land assessment, the Board has given reduced weight to comparable #3, which is less similar to the subject in site size. The Board finds the remaining comparables are similar to the subject in site size and location. These comparables have land assessment of \$8,264 and \$8,794 or from \$0.97 to \$1.24 per square foot of land area. The subject's land assessment of \$8,264 or \$1.08 per square foot of land area is at the lower end of the range established by the best comparables in the record. Based on this record, the Board finds a reduction in the subject's land assessment is not justified.

With regard to the improvement assessment, the Board gives less weight to comparables #1, #3 and #4, which differ from the subject in foundation or dwelling size. The Board finds the remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$32,286 to \$42,647 or from \$32.03 to \$33.23 per square foot of living area. The subject's improvement assessment of \$40,690 or \$34.02 per square foot of living area falls within the range established by the best comparables in this record overall and slightly above the range on a per-square-foot basis. Based on this record and after considering adjustments to the best 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 assessment is not justified.

The appellant also contends 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted six sales for the Board's consideration. The Board gives less weight to comparables #1, #3 and #4, which differ from the subject in foundation or dwelling size. The Board finds the remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables sold for prices ranging from \$175,000 to \$203,000 or from \$146.27 to \$201.39 per square foot of living area, including land. The subject's total assessment reflects a market value of \$146,877 or \$122.81 per square foot of living area, including land, which is below the range established by the best comparable sales in the record. Based on this record, the Board finds a reduction in the subject's assessment is not justified on market value grounds.

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.



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Chairman



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Member

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Member



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Member

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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: June 16, 2026



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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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