



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

APPELLANT: Visal Sovis  
DOCKET NO.: 24-04638.001-R-1  
PARCEL NO.: 29-17.0-100-013

The parties of record before the Property Tax Appeal Board are Visal Sovis, 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:** \$22,296  
**IMPR.:** \$96,128  
**TOTAL:** \$118,424

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 3,034 square feet of living area. The dwelling is 32 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 1,261 square foot garage. The property has a 31,363 square foot site and is located in Chatham, Ball 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 this argument the appellant submitted information on nine comparables located from .3 of a mile to 2.6 miles from the subject. The comparables consist of one-story or two-story dwellings of frame exterior construction ranging in size from 2,834 to 3,515 square feet of living area. The homes range in age from 19 to 48 years old. Each dwelling has central air conditioning and either a 576 square foot or 864 square foot garage. Eight comparables each have a basement and eight comparables each have a fireplace. Two comparables each have an inground swimming pool. The parcels

range in in size from 3,018 to 13,504 square feet of land area. The comparables have land assessments ranging from \$9,237 to \$19,257 or from \$0.94 to \$5.67 per square foot of land area. The comparables have improvement assessments ranging from \$66,415 to \$93,461 or from \$20.07 to \$30.44 per square foot of living area. The comparables sold from May 2023 to February 2025 for prices ranging from \$240,000 to \$325,000 or from \$70.18 to \$104.09 per square foot of living area, including land.

The appellant also submitted photographs and a memorandum arguing that repairs and mold remediation totaling approximately \$55,000 were necessary due to water intrusion. Also included with the appeal were estimates from Steve Ray Plumbing Service and Greentree Waterproofing. Based on this evidence, the appellant requested a reduced total assessment of \$100,000, with a land assessment of \$20,205 or \$0.64 per square foot of land area and an improvement assessment of \$79,795 or \$26.30 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 \$118,424. The subject has a land assessment of \$22,296 or \$0.71 per square foot of land area and an improvement assessment of \$96,128 or \$31.68 per square foot of living area. The subject's total assessment reflects a market value of \$355,308 or \$117.11 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 with varying degrees of similarity to the subject for the Board's consideration. With respect to the land assessment, the Board finds each of the comparables dissimilar to the subject in site size and four of the comparables are located 1.4 to 2.6 miles from the subject. Nevertheless, these comparables have land assessments ranging from \$9,237 to \$19,257 or from \$0.94 to \$5.67 per square foot of land area. The subject's land assessment of \$22,296 or \$0.71 per square foot of land area is above the range established by the comparables in the record overall and below the range on a per-square-foot basis, which appears logical given the subject's significantly larger site. 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 finds the comparables have varying degrees of similarity to the subject in age, location, dwelling size, and features. These comparables have improvement assessments ranging from \$66,415 to \$93,461 or from \$20.07 to \$30.44 per square foot of living area. The subject's improvement assessment of \$96,128 or

\$31.68 per square foot of living area is above the range established by the comparables in this record. However, after considering adjustments to the comparables for differences from the subject, such as basement and garage size, 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 nine sales for the Board's consideration. The Board finds the comparables have varying degrees of similarity to the subject in age, location, dwelling size, site size, and features. These comparables sold for prices ranging from \$240,000 to \$325,000 or from \$70.18 to \$104.09 per square foot of living area, including land. The subject's total assessment reflects a market value of \$355,308 or \$117.11 per square foot of living area, including land, which is above the range established by the comparable sales in the record. The Board finds the subject's higher estimated market value logical when considering the subject's larger basement, garage, and site in relation to the comparables. 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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