



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

APPELLANT: Emily Alvey
DOCKET NO.: 24-04639.001-R-1
PARCEL NO.: 23-17.0-376-004

The parties of record before the Property Tax Appeal Board are Emily Alvey, 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: \$15,757
IMPR.: \$100,052
TOTAL: \$115,809

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 two-story dwelling of vinyl siding exterior construction with 2,674 square feet of living area. The dwelling is 34 years old. Features of the home include a basement, central air conditioning, a fireplace, and a 689 square foot garage. The property has a 31,363 square foot site and is located in Rochester, Rochester 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 three comparables located within the subject's assessment neighborhood and within .8 of a mile of the subject. The comparables consist of one-story or two-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 2,173 to 3,483 square feet of living area. The homes range in age from 30 to 58 years old. Each dwelling has central air conditioning, a fireplace, and either a 400 square foot or 530 square foot garage. Two comparables each have a basement. The parcels range in size from 13,068 to

26,853 square feet of land area. The comparables have land assessments ranging from \$11,489 to \$17,648 or from \$0.43 to \$1.35 per square foot of land area. The comparables have improvement assessments ranging from \$41,127 to \$80,514 or from \$18.93 to \$31.73 per square foot of living area. The comparables sold from April to December 2024 for prices ranging from \$235,000 to \$340,000 or from \$97.61 to \$118.62 per square foot of living area, including land. The appellant also disclosed that the subject sold in July 2022 for a price of \$330,000. Based on this evidence, the appellant requested a reduced total assessment of \$104,919, with a land assessment of \$14,967 or \$0.89 per square foot of land area and an improvement assessment of \$89,952 or \$39.24 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 \$115,809. The subject has a land assessment of \$15,757 or \$0.94 per square foot of land area and an improvement assessment of \$100,052 or \$37.42 per square foot of living area. The subject's total assessment reflects a market value of \$347,462 or \$129.94 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 three equity comparables with varying degrees of similarity to the subject for the Board's consideration. With respect to the land assessment, the Board gives reduced weight to comparable #3, which is less similar to the subject in site size than the other comparables in the record. The Board finds comparables #1 and #2 are similar to the subject in site size and location. These two comparables have land assessments of \$12,842 and \$17,648 or \$0.86 and \$1.35 per square foot of land area. The subject's land assessment of \$15,757 or \$0.94 per square foot of land area is bracketed by the two 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 finds the comparables have varying degrees of similarity to the subject in age, design, foundation, dwelling size, and features. These comparables have improvement assessments ranging from \$41,127 to \$80,514 or from \$18.93 to \$31.73 per square foot of living area. The subject's improvement assessment of \$100,052 or \$37.42 per square foot of living area is above the range established by the comparables in this record. The Board finds the subject's higher assessment logical given the subject's newer age than two of the comparables and larger basement finish than each of them. 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 three sales for the Board's consideration. The Board finds the comparables have varying degrees of similarity to the subject in age, design, foundation, dwelling size, site size, and features. These comparables sold for prices ranging from \$235,000 to \$340,000 or from \$97.61 to \$118.62 per square foot of living area, including land. The subject's total assessment reflects a market value of \$347,462 or \$129.94 per square foot of living area, including land, which is above the range established by the comparable sales in the record. After considering the subject's newer age than two of the comparables and the subject's larger basement finish than each of the comparables, 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.



Chairman



Member

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: June 16, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Emily Alvey
167 Roanoke Drive
Rochester, IL 62563

COUNTY

Sangamon County Board of Review
Sangamon County Complex
200 S 9th Street, 1st Floor
Springfield, IL 62701