



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

APPELLANT: James Rose
DOCKET NO.: 24-04640.001-R-1
PARCEL NO.: 29-05.0-201-019

The parties of record before the Property Tax Appeal Board are James Rose, 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: \$27,615
IMPR.: \$152,996
TOTAL: \$180,611

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 3,000 square feet of living area. The dwelling was constructed in 2021 and is approximately 3 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace and a three-car garage. The property has a site with 20,908 square feet of land area and is located in Chatham, Ball Township, Sangamon County.

The appellant contends overvaluation and assessment inequity with respect to both the land and improvement as the bases of the appeal. In support of these arguments, the appellant submitted information on five comparable properties that are located from one block to 2.5 miles from the subject property. The comparables are improved with one-story dwellings of frame or brick and frame exterior construction ranging in size from 1,919 to 4,739 square feet of living area. The dwellings are from 1½ to 12 years old. The comparables each have a basement, three of which have finished area. Each comparable has central air conditioning, a fireplace and a three-car

garage. The comparables sold from August 2022 to October 2024 for prices ranging from \$418,000 to \$600,000 or from \$126.61 to \$217.82 per square foot of living area, including land. The appellant reported the comparables have improvement assessments ranging from \$124,075 to \$191,566 or from \$38.85 to \$66.39 per square foot of living area. The appellant reported the comparables have sites ranging in size from 12,600 to 22,797 square feet of land area and have land assessments ranging from \$20,395 to \$36,462 or from \$0.93 to \$2.43 per square foot of land area.

The evidence further revealed that the appellant filed the appeal directly to the Property Tax Appeal Board following receipt of the notice of a township equalization factor of 1.1035 issued by the board of review which increased the subject's assessment from \$180,611 to \$199,304. The Notice states that the non-farm equalized assessment reflects a market value of approximately \$597,912. The subject has an equalized land assessment of \$30,473 or \$1.46 per square foot of land area and an equalized improvement assessment of \$168,831 or \$56.28 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Sangamon County Board of Review was found to be in default on September 11, 2025, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

Conclusion of Law

The appellant contends in part that 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 of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

The appellant provided five comparable sales. The Board finds the best evidence of market value to be the appellant's comparable sale #2, which sold more proximate in time to the lien date at issue and is most similar to the subject in location, site size, dwelling size, design, age and most features. This property sold in July 2023 for \$519,900 or \$170.85 per square foot of living area, including land. The subject's assessment reflects an estimated market value of \$597,912, including land, which falls above the best comparable sale in the record. Less weight was given to the appellant's comparables #1, #4 and #5 due to substantial differences from the subject in dwelling size and/or their sale date occurred in 2022, less proximate in time to the lien date at issue than the other sales in the record. The Board has also given less weight to the appellant's comparable #3 due to its distant location from the subject of more than 2 miles. Based on this

evidence and after considering adjustments to the best comparable for differences from the subject, the board finds a reduction in the subject's assessment is warranted based on overvaluation.

The taxpayer also contends assessment inequity with respect to the improvement as an alternative 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 record contains five assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

Notwithstanding the market value and equity evidence, the record disclosed that the appellant did not file a complaint with the board of review but appealed the subject's assessment directly to the Property Tax Appeal Board based on notice of an equalization factor of 1.1035 issued by the board of review increasing the assessment of the subject from \$180,611 to \$199,304. Since 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. (35 ILCS 200/16-180).

These provisions mean that where a taxpayer files an appeal directly to the Property Tax Appeal Board after notice of 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 (4th 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 based on overvaluation. However, the reduction is limited to the increase in the assessment caused by the application of the 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:

April 21, 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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