



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

APPELLANT: Talib Jasim
DOCKET NO.: 24-04665.001-R-1
PARCEL NO.: 21-01-01.0-403-028

The parties of record before the Property Tax Appeal Board are Talib Jasim, 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: \$8,740
IMPR.: \$60,420
TOTAL: \$69,160

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 duplex of brick and frame exterior construction with 1,734 square feet of living area.¹ The dwelling was constructed in 1988 and is 36 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 440 square foot garage. The property has a 4,602 square foot site and is located in Springfield, Capital Township, Sangamon County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on November 8, 2024 for a price of \$207,500. The appellant reported that the seller was JJ II Properties, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service for a

¹ The Board finds the evidence submitted by the board of review to be the best evidence in the record of the subject's dwelling size and features.

period of two days. The appellant also submitted a copy of the settlement statement confirming the sale price.

In further support of the overvaluation argument, the appellant submitted information on three comparable sales located “less than one mile” from the subject. The comparables consist of one-story dwellings of brick and frame exterior construction ranging in size from 1,365 to 2,079 square feet of living area. The homes are each 38 years old. Each dwelling has central air conditioning, a fireplace, and a two-car garage. The parcels range in size from 5,500 to 6,457 square feet of land area. The comparables sold in either 2021 or 2025 for prices of either \$201,000 or \$205,000 or from \$98.61 to \$150.18 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment of \$63,373, for an estimated market value of \$190,138 or \$109.65 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$69,381. The subject's assessment reflects a market value of \$208,164 or \$120.05 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from .06 of a mile to 2.8 miles from the subject. The comparables consist of two-story duplexes of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,742 to 2,513 square feet of living area. The dwellings are 18 to 34 years old. Each dwelling has central air conditioning and a garage ranging in size from 400 to 672 square feet of building area. Four comparables each have a fireplace and four comparable each have a basement. The parcels range in size from 5,025 to 7,914 square feet of land area. The comparables sold from February 2023 to July 2024 for prices ranging from \$235,000 to \$365,000 or from \$116.59 to \$160.73 per square foot of living area, including land. The board of review also reported the subject’s sale in November 2024 for a price of \$207,500. Based on this evidence, the board of review requested confirmation of the subject’s assessment.

Conclusion of Law

The appellant 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 met this burden of proof and a reduction in the subject's assessment is warranted.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code §1910.50(c)(1). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2024.

The parties submitted a total of eight comparable sales and evidence of the subject's sale to support their respective positions before the Property Tax Appeal Board. The Board finds the best evidence of market value to be the purchase of the subject property in November 2024 for a price of \$207,500, which was confirmed by the board of review. The appellant disclosed the property was advertised for sale and had the elements of an arm's length transaction and submitted a copy of the settlement statement in support of the sale. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value and a reduction in the subject's assessment is justified.

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:

May 19, 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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