



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

APPELLANT: Matthew & Elizabeth Seago  
DOCKET NO.: 24-04768.001-R-1  
PARCEL NO.: 22-34.0-326-031

The parties of record before the Property Tax Appeal Board are Matthew & Elizabeth Seago, the appellants; 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:** \$26,666  
**IMPR.:** \$0  
**TOTAL:** \$26,666

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 vacant parcel containing 67,082 square feet of land area. The property is located in Springfield, Capital Township, Sangamon County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables, two of which are located within the same block and adjacent to the subject and two comparables are located 8 miles from the subject property. Comparable #1 is an improved parcel and three comparables are vacant parcels ranging in size from 41,255 to 226,947 square feet of land area.<sup>1</sup> The comparables have land assessments ranging from \$2,655 to \$32,779 or from \$0.06 to \$0.15 per square foot of land area.

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<sup>1</sup> The appellants' evidence disclosed comparable #1 is an improved parcel. The subject and comparable #1 had previously been one parcel but have since been divided into two new parcels.

In a brief, the appellants argued that the subject parcel was acquired in August 2023 from the neighbors for the purchase price of \$1.00. The land is currently considered unimproved residential, but the appellants contract states that property cannot be built on. According to the appellants, most of the land is a pond with no road access or utilities. The appellants argued that new notices were sent in July 2024 but they did not understand what it meant. The appellants contended that the board of review reduced the subject's assessment to reflect a market value of \$80,000. The appellants questioned how the assessor arrived at the valuation for a split parcel. The appellants asserted that the adjacent property owner with a 5.41-acre non-farm parcel and the subject's 1.54-acre parcel were both originally assessed at \$33,268 for the 2024 assessment year. The board of review reduced the assessment of the neighbor's 5.41-acre parcel to \$29,941 after the adjacent property owner filed an assessment appeal with the board of review.

The appellants also disclosed the assessor's office issued a Certificate of Error to correct the subject's assessment. The appellants questioned why no notice was issued regarding the Certificate of Error in order to allow them the opportunity to appeal the 2024 assessment and was informed that the deadline for appealing the 2024 assessed values had already passed. The appellant submitted email correspondence with the assessing officials.

The appellants submitted a copy of the 2024 Assessment Notice from the Sangamon County Supervisor of Assessments issued on July 31, 2024, depicting the subject's 2024 assessment of \$33,268 due to a parcel division. The notice stated that "The deadline to file your Board of Review complaint is: 8/30/2024."

The appellants also submitted a copy of the 2024 Assessment Notice from the Sangamon County Supervisor of Assessments issued on March 28, 2025, disclosing the subject's assessment increased from \$33,268 to \$36,422 due to the application of a board of review township equalization factor of 1.0948. The notice provided that the appellants could appeal this assessment to the Property Tax Appeal Board.

Based on this evidence, the appellants requested a reduction in the subject's land assessment to \$4,024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total equalized assessment for the subject of \$36,422. The subject property has a land assessment of \$36,422 or \$0.54 per square foot of land area. The board of review asserted the appellant "did" file a board of review complaint with the Sangamon County Board of Review for 2024. The notes on appeal also disclosed the subject parcel is a split from a neighboring property. The board of review also submitted a copy of the Certificate of Error that was issued on May 28, 2025, for the 2024 tax year to correct the subject's land assessment from \$36,422 to \$26,666 subsequent to the equalization decision issued by the Sangamon County Supervisor of Assessments on March 28, 2025. The board of review provided no other substantive assessment data to support the land assessment of the subject parcel. Based on the foregoing argument, the board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellants argued that the board of review checked that the appellant "did" file a complaint before the board of review, and that the appellant "did" appear before the board of review upon proper notice, which are both false statements. The appellants argued that no notice

was issued regarding the Certificate of Error in order to give the appellants an opportunity to dispute the reduced assessment.

### **Conclusion of Law**

As an initial matter, the appellants' arguments regarding the assessment determination by the township assessor and the appeal process before the Sangamon County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. As stated by administrative procedural rule, proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)).

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

The appellants submitted four equity comparables for the Board's consideration. The Board finds none of the comparables are truly similar to the subject. The appellants' comparables #1 and #2 are located in closer proximity to the subject but have substantially larger site sizes, when compared to the subject and the appellants' comparables #3 and #4 are more similar to the subject in land size but are located 8 miles from the subject. Nevertheless, these four comparables have land assessments that range from \$2,655 to \$32,779 or from \$0.06 to \$0.15 per square foot of land area. The subject has a land assessment of \$36,422 or \$0.54 per square foot of land area, which is above the best land comparables in the record. The Board finds the appellants' evidence supports the conclusion that the subject property is being inequitably assessed.

However, the record indicates that the appellants appealed the assessment directly to the Property Tax Appeal Board following receipt of the notice of the application of a township equalization factor issued by the board of review. 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.

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 (4<sup>th</sup> Dist. 1999).

However, the Board finds that subsequent to the board of review's equalization decision, the board of review issued a Certificate of Error to correct the subject's 2024 land assessment to \$26,666. Based on this record, giving consideration to the Board's limited jurisdiction, the Board finds a reduction in the subject's assessment is justified to reflect the assessment established by the Certificate of Error.

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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