FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Nathan Zoellner
DOCKET NO.: 25-03554.001-R-1
PARCEL NO.: 22-31.0-387-006

The parties of record before the Property Tax Appeal Board are Nathan Zoellner, the appellant, by attorney Bradley E. Huff, of Graham & Graham, in Springfield; 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:	$ 22,764
IMPR.:	$155,885
TOTAL:	$178,649

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed this appeal pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) from a notice of equalization issued by the Sangamon County Board of Review. The appellant challenged the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has limited jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

The subject property consists of a residential property located in Capital Township, Sangamon County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming the subject's assessment was not reflective of market value. In support of this argument, the appellant submitted a copy of the Real Estate Transfer Declaration, settlement statement and sales contract associated with the sale of the subject property. The documents show the subject property was purchased in October 2024 for $536,000. The appeal petition indicates the parties to the transaction were unrelated and the subject property was advertised for sale on the open market, which was corroborated by the Real Estate Transfer Declaration.

In establishing jurisdiction, the appellant submitted the final decision issued by the board of review after application of the township multiplier disclosing the subject's final equalized

assessment of $188,325. The subject's equalized assessment reflects an estimated market value of $565,032 when applying the statutory level of assessment of 33.33%. Based on this evidence, the appellant requested removal of the 1.0722 township equalization factor or an assessment reduction from $188,325 to $175,643, which reflects an estimated market value of $526,982.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002); 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.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation based on its recent sale price. The Board finds the Sangamon County Board of Review did not present any evidence to challenge the arm's-length nature of the transaction, refute the contention that the purchase price was reflective of market value or present any market value evidence to support its assessment of the subject property. As a result, the Sangamon County Board of Review was found in default pursuant rule. (86 Ill.Admin.Code §1910.40(a) and 86 Ill.Admin.Code §1910.69(a)).

Except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Supreme Court of Illinois has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced to so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970). A contemporaneous sale between two parties dealing at arm's length is not only relevant to the question of fair cash value but practically conclusive on the issue on whether the assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill.2d 158 (1967). The Board finds the best evidence of market value to be the purchase of the subject property in October 2024 for a price of $536,000. The Board finds the appellant provided evidence demonstrating the subject's sale met the key fundamental elements of an arm's-length transaction. The Board finds the subject's purchase oof $536,000 is less than its estimated market value as reflected by the assessment of $565,032. Based on upon the preponderance of the evidence this record, the Board finds 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

Member

DISSENTING:

C E R T I F I C A T I O N

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: November 17, 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 9-215 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

Nathan Zoellner, by attorney:
Bradley E. Huff
Graham & Graham
1201 South 8th Street
Springfield, IL 62703

COUNTY

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