FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Rachel Kocis
DOCKET NO.: 25-04278.001-R-1
PARCEL NO.: 13-25.0-301-003

The parties of record before the Property Tax Appeal Board are Rachel Kocis, 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:	$ 9,611
IMPR.:	$66,789
TOTAL:	$76,400

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) from a notice of application of a township equalization factor. The appellant challenged the assessment for the 2025 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Findings of Fact

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

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted nine suggested comparable sales and photographs of the subject dwelling. The appellant also alleged the subject dwelling was in poor condition due to termite damage, dead trees, a roof that is 30 years old, a HAVAC system that is 40 years old and a cracked foundation. The appellant contends these conditions issues were not discovered during inspection as potential buyers were limited to 15 minutes showings during the Covid 19 pandemic shutdown, which constrained the ability to conduct a thorough inspection.

In establishing jurisdiction, the appellant submitted the final decision issued by the board of review disclosing the subject's final equalized assessment of $82,436 after application of a 1.0602 township equalization factor. The subject's equalized assessment reflects an estimated market value of $247,332 when applying the statutory level of assessment of 33.33%. The appellant also submitted a decision issued by the Property Tax Appeal Board pertaining to the subject property for the 2024 tax year under Docket Number 24-04694.001-R-1 that was issued on September 16, 2025. In that appeal, the Property Tax Appeal Board issued a decision lowering the subject's assessment to $72,062.

Pursuant to section 16-185 of the Property Tax Code, the appellant requested the subject's final assessment for the 2024 tax year as determined by Property Tax appeal Board be carried forward to the subsequent 2025 tax year. The appellant asserted the subject property is an owner-occupied residence; the 2025 tax year is in the same general assessment period as the 2024 tax year; the subject property has not subsequently sold; and the Board's decision ws not reversed or modified upon review. Based on this evidence and legal argument, the appellant requested the subject's assessment be reduced to $76,400.

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). 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 appellant also contends the subject's assessment is incorrect based on a contention of law. Similarly, unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidence. (5 ILCS 100/10-15)

The Property Tax Appeal Board finds the subject property was the subject matter of an appeal before this Board the prior tax year under Docket Numbers 24-04694.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's total assessment to $72,062 based on the evidence presented. The Property Tax Appeal Board takes notice that Sangamon County's quadrennial general assessment period began in the 2023 tax year and continues through the 2026 tax year. The Board finds section 16-185 of the Property Tax Code is controlling in this appeal. (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code provides in pertinent part:

> If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the

> remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review. (35 ILCS 200/16-185)

The Board finds this record disclosed that the subject property is an owner-occupied residence. In addition, the Board takes notice that 2024 and 2025 tax years are within the same general assessment period. The Board finds that an equalization factor of 1.0602 was issued to all non-farm parcels in Gardner Township for the 2025 tax year. The record contains no evidence showing the Board's 2024 decision was reversed or modified upon review and there was no evidence that the subject property sold in an arm's-length transaction establishing a different fair cash value. Applying the statutory mandates provided by section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Board finds its prior year's 2024 decision shall be carried forward to the 2025 tax year pursuant to statute or a total assessment $76,400 ($72,062 x 1.0602 = 76,400). Considering the statutory mandates of section 16-185 of the Property Tax Code (35 ILCS 200/16-185), the Property Tax Appeal Board finds a reduction in the subject's assessment is warranted.

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

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