



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

APPELLANT: Paul C. Bordignon
DOCKET NO.: 25-04380.001-R-1
PARCEL NO.: 21-33.0-300-054

The parties of record before the Property Tax Appeal Board are Paul C. Bordignon, 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: \$ 26,236
IMPR.: \$ 91,002
TOTAL: \$117,238

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 challenging 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 an owner-occupied residential property located in Curren Gardner 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 four suggested comparable sales with varying degrees of similarity and dissimilarity when compared to the subject in terms of proximate location, land area, design, age, dwelling size and features. These properties sold from February 2025 to April 2026 for prices ranging from \$175,000 to \$280,000 or from \$105.86 to \$151.34 per square foot of living area including land. Based on this evidence, the appellant requested removal of the township equalization factor of 1.0706 issued by the board of review or an assessment of \$117,238.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final equalized assessment of \$125,515. The subject's equalized assessment reflects an estimated market value of \$376,583 or \$209.67 per square foot of living area including land when applying

statutory level of assessment of 33.33%. The board of review argued the “Appellants assessment grid is incomplete and will need need more data to determine if property is at fair market value. Appellant did not file with the BOR, and is urged to file with an appraisal or better comps for the 2026n tax year.” The board of review did not submit any market value evidence to support its assessment of the subject property.

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.

As in initial matter, the Board finds the board of review failed to submit any market value evidence to support its assessment of the subject property. The Board finds the only market value indicators contained in this record to be the four comparable sales submitted by the appellant. The comparables sold from February 2025 to April 2026 for prices ranging from \$175,000 to \$280,000 or from \$105.86 to \$151.34 per square foot of living area including land. The subject property's equalized assessment of \$125,515 reflects an estimated market value of \$376,583 or \$209.67 per square foot of living area including land, considerably greater than the only suggested comparable sales contained in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the preponderance of the evidence in this record demonstrates that the subject property is overvalued. Therefore, a reduction in the assessment of the subject property is justified commensurate with the appellant's assessment request of \$117,238.

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: _____

October 20, 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

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COUNTY

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