



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

APPELLANT: James & Kathleen Hillestad  
DOCKET NO.: 07-04339.001-R-1  
PARCEL NO.: 21-25.0-226-016

The parties of record before the Property Tax Appeal Board are James & Kathleen Hillestad, the appellants, and the Sangamon County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$30,869  
**IMPR:** \$115,500  
**TOTAL:** \$146,369

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject parcel of 22,876 square feet located on a golf course is improved with a 14-year old, two-story, frame and masonry, single-family dwelling containing 3,897 square feet of living area. The home features an unfinished basement of 1,854 square feet of building area,<sup>1</sup> central air conditioning, a fireplace, and an 840 square foot garage. The property also has a pool and patio. The subject is located in Springfield, Capital Township, Sangamon County.

The appellants contend that the market value of the subject property is not accurately reflected in the property's assessed valuation as the basis of this appeal.

In support of the market value argument, the appellants submitted a grid analysis of three sales for the Board's consideration. The comparables were said to be either across the street or

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<sup>1</sup> The appellant reported 700 square feet of finished area in the basement, but the board of review did not report any finished basement area for the subject.

within ¼-mile of the subject. The parcels ranged in size from 19,917 to 26,029 and were improved with one, one and one-half-story and two, two-story frame, masonry or frame and masonry dwellings there were 9 or 16 years old. The dwellings ranged in size from 3,154 to 5,300 square feet of living area and featured basements, each with finished areas ranging in size from 1,000 to 3,000 square feet of building area, central air conditioning, a fireplace and a three-car garage. The comparables sold between October 2006 and September 2007 for prices ranging from \$305,000 to \$550,000 or from \$96.70 to \$103.77 per square foot of living area, land included. Based on this evidence, the appellants requested a reduction in the subject's total assessment to \$130,000 or to reflect a market value of approximately \$390,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total equalized assessment of \$146,369 was disclosed. The subject's equalized assessment reflects a market value of \$439,151 or \$112.69 per square foot of living area, land included, using the 2007 three-year median level of assessment for Sangamon County as determined by the Illinois Department of Revenue of 33.33%.

In response to the appellants' evidence, the board of review noted that appellants' comparable #2 was much smaller than the subject dwelling and also was not located on the golf course like the subject. The board of review also noted that appellants' comparable #3 differed from the subject in story height.

In support of the subject's market value as reflected by its assessment, the board of review submitted a total of eight comparable sales in a grid analysis. Except for board of review comparable #6 (appellants' comparable #1)<sup>2</sup>, each of the comparable dwellings was within 400 square feet of the subject's dwelling size; each of the comparables was of frame and masonry exterior construction and each was located on the golf course. The properties were improved with two-story, single-family dwellings that were 10 to 16 years old and ranged in size from 3,281 to 4,296 square feet of living area. Features include basements, seven of which include finished areas ranging from 900 to 2,085 square feet of building area. Each comparable has central air conditioning, one to three fireplaces, and a garage ranging in size from 568 to 1,098 square feet of building area. Two comparables also have pools. These properties sold between April 2005 and June 2008 for prices ranging from \$350,000 to \$700,000 or from \$106.67 to \$162.94 per square foot of living area, land included. As a result of its analysis, the board of review requested confirmation of the subject's market value as reflected by its equalized assessment.

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<sup>2</sup> Board of review records reported this dwelling as having 3,281 square feet of living area, not 3,466 as reported by the appellants.

After considering the evidence and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3<sup>rd</sup> Dist. 2002); Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179 (2<sup>nd</sup> Dist. 2000). Proof of market value may consist of an appraisal, a recent arm's length sale of the subject property, recent sales of comparable properties, or recent construction costs of the subject property. 86 Ill. Admin. Code Sec. 1910.65(c). Having considered the evidence presented, the Property Tax Appeal Board finds that the evidence indicates a reduction is not warranted.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to appellants' comparables #2 and #3 due to differences in location off the golf course, size and/or story height as compared to the subject. The Board finds appellants' comparable #1 which is also board of review comparable #6 and the comparables submitted by the board of review were most similar to the subject in size, design, exterior construction, location and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between April 2005 and June 2008 for prices ranging from \$350,000 to \$700,000 or from \$106.67 to \$162.94 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$439,151 or \$112.69 per square foot of living area, including land, using the three-year median level of assessments for Sangamon County of 33.33%. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables on a per square foot basis and further appears justified given the subject's age and purported lack of a finished basement. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

*Ronald R. Cuit*

Chairman

*K. L. Fern*

Member

*Frank A. Huff*

Member

*Mario Morris*

Member

*Shawn R. Lerbis*

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: April 23, 2010

*Allen Castrovillari*

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 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 the subsequent year 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.

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.