



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

APPELLANT: Mary Jo Welch  
DOCKET NO.: 08-04393.001-R-1  
PARCEL NO.: 22-10.0-154-030

The parties of record before the Property Tax Appeal Board are Mary Jo Welch, the appellant, 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:** \$3,446  
**IMPR.:** \$11,021  
**TOTAL:** \$14,467

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 5,400 square foot parcel improved with a one-story frame (aluminum sided) dwelling containing 754 square feet of living area that was 70 years old. Features include a full unfinished basement and central air conditioning. The property is located in Springfield, Woodside Township, Sangamon County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this claim, the appellant submitted three comparable sales located within five blocks of the subject property. The comparables consist of 5,400 or 5,600 square foot parcels improved with one or one and one-half-story frame (aluminum or vinyl sided) dwellings that were 70 years old and range in size from 629 to 1,095 square feet of living area. Each comparable has an unfinished basement, central air conditioning, and a garage ranging in size from 200 to 400 square feet of building area. One comparable also has a fireplace. The comparables sold from December 2008 to March 2009 for prices ranging from \$20,000 to \$37,000 or from \$18.26 to \$58.82 per square foot of living area including land.

The evidence further revealed that the appellant did not file a complaint with the board of review, but filed an appeal directly to the Property Tax Appeal Board following receipt of the notice of an equalization factor.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's assessment to \$14,073 or a market value of approximately \$42,219.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's equalized assessment of \$14,467 was disclosed. The subject's assessment reflects an estimated market value of \$43,893 or \$58.21 per square foot of living area including land using Sangamon County's 2008 three-year median level of assessments of 32.96%.

In response to the appeal, the board of review contended that the subject's improvement assessment is within the range of the appellant's three comparables. The board of review did not address the appellant's market value evidence. Based on the foregoing, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds a reduction in the subject's assessment is not warranted.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2<sup>nd</sup> Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The record contains three suggested comparable sales for the Board's consideration. The Property Tax Appeal Board finds appellant's comparables were similar to the subject in location, design, age, size, and/or features. They sold for prices ranging from \$20,000 to \$37,000 or from \$18.26 to \$58.82 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$43,893 or \$58.21 per square foot of living area including land, which is within the range of the comparables on a per-square-foot basis. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported and no reduction is warranted.

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<sup>1</sup> The Notice indicated the subject's total assessment was raised from \$14,073 to \$14,467 due to application of the township multiplier or 1.0280.

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: May 20, 2011

*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.