



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

APPELLANT: Roger Sauerwein  
DOCKET NO.: 23-05945.001-R-1  
PARCEL NO.: 04-396-001-60

The parties of record before the Property Tax Appeal Board are Roger Sauerwein, the appellant; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,375  
**IMPR.:** \$14,625  
**TOTAL:** \$20,000

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jersey County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The parties appeared before the Property Tax Appeal Board for a hearing at the Jersey County Board of Review Office in Jerseyville pursuant to a prior written notice. Appearing was the appellant Roger Sauerwein and appearing on behalf of the Jersey County Board of Review was attorney Matthew Cook, of Giffin, Winning, Cohen & Bodewes, P.C. and Supervisor of Assessments, Anna Kronable.

The subject property consists of a 1-story dwelling of frame exterior construction with 784 square feet of living area.<sup>1</sup> The dwelling was constructed in 1962 and is approximately 61 years old. Features of the home include a crawl space foundation and central air conditioning. The property has a 7,500 square foot site and is located in Jerseyville, Jersey Township, Jersey County.

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<sup>1</sup> At the hearing, the parties agreed that the subject property has 784 square feet of living area.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$60,000 as of March 12, 2024. The appraiser was not present at the hearing. The appraisal was prepared by Mark Ogle, a State of Illinois Certified Residential Real Estate Appraiser. The property rights appraised were fee simple and the appraisal was prepared for a mortgage refinance transaction. The appraiser disclosed the subject has an adverse location due to proximity to railroad tracks and no updates to the subject property in the prior 15 years.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value. Under the sales comparison approach to value the appraiser utilized four comparable sales located within .81 of a mile from the subject property. Comparable #1 also has an adverse location due to proximity to railroad tracks. The comparables have sites ranging in size from 4,866 to 5,998 square feet of land area that are improved with 1-story dwellings ranging in size from 583 to 1,060 square feet of living area. The dwellings are 59 to 75 years old. One comparable has central air conditioning. Three comparables each have a 1-car carport, a 1-car garage or a 2-car garage. These comparables sold from July to November 2023 for prices ranging from \$47,500 to \$82,500 or from \$53.33 to \$107.05 per square foot of living area, including land. After applying adjustments to the comparables for differences from the subject, the comparables had adjusted prices ranging from \$42,100 to \$77,300. Based on this data the appraiser estimated the subject had an estimated market value of \$60,000 as of March 12, 2024.

The appellant testified that the subject property was a rental property, and he never really thought about the assessed value of the subject property until an appraisal was completed for a refinance transaction, and the appraised value was significantly below the subject's market value as reflected by its assessment. When questioned by the Administrative Law Judge about the subject's proximity to the railroad tracks, the appellant stated the railroad tracks are located about 100 yards east of the subject.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value.

The board of review made a standing objection under Section 1910.67 of the Board's procedural code that states in part that appraisal testimony offered to prove the valuation asserted may only be given by the preparer of the document. The board of review objected to any use of the evidence or text from the appraisal or any testimony that is related to the appraisal. The Administrative Law Judge reserved ruling on the objection. The Board hereby overrules the board of review's objection. The Board finds hearsay is generally admissible in administrative proceedings where it is material, relevant and reliable. The Property Tax Appeal Board rules expressly allow proof of market value by appraisal. The appraisal is admitted. The Board finds the absence of the appraiser goes to the weight, not admissibility, of the appraisal.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$26,425. The subject's assessment reflects a market value of \$79,906 or \$101.92 per square foot of living area, land included, when using the 2023 three year average median level of assessment for Jersey County of 33.07% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located 1 or 2 miles from the subject property. The comparables have sites ranging in size from 5,824 to 9,504 square feet of land area that are improved with 1.5-story or 1-story dwellings ranging in size from 696 to 1,189 square feet of living area.<sup>2</sup> The dwellings were constructed from 1890 to 1955 and have basements, one of which has finished area. Each comparable has central air conditioning and a 528 or 1,200 square foot garage. These comparables sold from August 2023 to June 2024 for prices ranging from \$100,000 to \$155,000 or from \$84.10 to \$222.70 per square foot of living area, including land.

Kronable testified that she was familiar with the subject property as it was an older home that is dated and the comparables submitted by the board of review are similar properties. She further testified that the board of review comparables are located in similar neighborhoods but not as close to the railroad tracks as the subject property.

When questioned by the appellant about property values, Kronable stated it is difficult to find sales in Jersey County that sell for less than \$100,000 unless the properties were in a condemned state.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **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 and a reduction in the subject's assessment is warranted.

The record contains an appraisal submitted by the appellant and three comparable sales submitted by the board of review. The Board gives less weight to the board of review comparable sales due to differences from the subject in location as each is located 1 or 2 miles away from the subject. In addition, two comparables are significantly older and different style dwellings when compared to the subject. Lastly, each home has a basement which is a feature the subject lacks.

The Board finds the best evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser submitted comparables that are more similar in location, style, age and some features than the comparables submitted by the board of review. The appraiser also inspected the subject property and applied reasonable adjustments to the comparables for differences from the subject including location due to subject's proximity to the railroad tracks to arrive at an estimated market value of \$60,000. The subject's assessment reflects a market value of \$79,906 or \$101.92 per square foot of living area, including land, which is higher than the

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<sup>2</sup> Additional descriptive details regarding the comparables were drawn from the property record cards submitted by the board of review.

appraised value. Based on this record the Board finds the subject's estimated market value reflected by the assessment is excessive and 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

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: February 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 9-125 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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