



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

APPELLANT: John Brewster
DOCKET NO.: 23-06004.001-R-1
PARCEL NO.: 01-36-200-039

The parties of record before the Property Tax Appeal Board are John Brewster, the appellant, and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$33,790
IMPR.: \$101,850
TOTAL: \$135,640

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson 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 subject property consists of a one-story dwelling of frame exterior construction with 5,406 square feet of living area. The dwelling was constructed in 1988 and is approximately 35 years old. Features of the home include a partial basement with finished area, central air conditioning, two fireplaces, and a three-car garage. The property has a 10.41-acre site¹ and is located in Herrin, Williamson County.

The appellant's appeal is based on overvaluation. In support of this argument, the appellant completed Section IV – Recent Sale Data of the appeal petition reporting the subject was purchased on February 15, 2023 for a price of \$450,000 or \$83.24 per square foot of living area, including land. The appellant further reported the property was purchased from the Witold

¹ Although the appellant reported the subject site size to be 14.96-acres, this appears to be in error. The subject parcel on appeal herein contains 10.41-acres as depicted in this record. A second parcel, not on appeal in this matter, contains 4.55-acres of land area and was simultaneously sold with the subject parcel.

Szyfer Estate, the parties to the transaction were not related family members and the property was sold by the estate. The property was advertised for a period of 12 months with “House to Home” and the property was listed with the Multiple Listing Service (MLS). The appellant asserts the property was not sold due to a foreclosure action nor was the property sold using a contract for deed. In further support, the appellant submitted a copy of the PTAX-203, Illinois Real Estate Transfer Declaration depicting the sale of two parcels in March 2023 for a total price of \$450,000. The subject parcel, 01-36-200-039, is described in this document as a 10.41-acre parcel with a residence which will be the buyer’s residence and indicating the property was advertised prior to sale. The second parcel identified on the second to last page of the sale-related document is 01-36-400-027 reported as containing 4.55±acres, which parcel is not on appeal before the Property Tax Appeal Board. In addition, the appellant submitted a copy of the 12-page sales contract depicting the same two aforesaid parcels as part of the sale transaction.

Based on this evidence, the appellant requested a reduction in the subject's assessment to a total assessment of \$140,020 which would reflect a market value for the one subject parcel of approximately \$420,102 or \$77.71 per square foot of living area, including land of the subject parcel of 10.41-acres, when using the statutory level of assessment of 33.33%.

The appellant submitted a copy of the final decision disclosing the total assessment for the subject parcel of \$149,020. The subject's assessment reflects a market value of \$460,507 or \$85.18 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Williamson County of 32.36%.

By letter dated January 16, 2025, the Property Tax Appeal Board found the Williamson County Board of Review in default for failing to timely file its “Board of Review Notes on Appeal” and evidence in this matter.

Although the appellant originally requested an in-person hearing, by letter postmarked on August 2, 2025, the appellant requested a decision on the written record and waived the hearing request.

By a Property Tax Appeal Board letter dated August 14, 2025, the board of review supplied the 2023 land assessment of vacant parcel 01-36-400-027 consisting of 4.55-acres. As noted herein, this second parcel was part of a two-parcel sale which the appellant has relied upon in this appeal seeking a reduced assessment. In response to the Board’s request, the board of review timely reported the second parcel had a 2023 land assessment of \$9,980 as reflected in its letter and documentation filed on August 22, 2025.

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.

On this record, the Property Tax Appeal Board finds the best and only evidence of market value to be the purchase of the subject property along with parcel 01-36-400-027 on February 15, 2023 for a combined sales price of \$450,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold by the owner's estate, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for 12 months. In further support of the transaction, the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration depicting the sale of the two parcels along with a copy of the sales contract depicting the sale of the two parcels.

The Board finds the subject parcel has a total assessment of \$149,020 and the second parcel which was included with the sale has a total assessment of \$9,980, or a combined total assessment of \$159,000 which would reflect a total combined market value of \$491,347, including land, when applying the 2023 Williamson County three-year median level of assessment of 32.36%.

The Property Tax Appeal Board further finds the combined purchase price of \$450,000 is below the market value reflected by the combined estimated market value of the two parcels of \$491,347 based upon their respective assessments. Additionally, besides the assessment data for the second parcel that was purchased, the Board finds the board of review did not present any evidence in this appeal to challenge the arm's length nature of the sale transaction nor to refute the contention that the reported purchase price was reflective of market value for the two parcels.

Based on this record and after accounting for estimated market value of the second parcel based on its assessment when applying the three-year median level of assessment, the Board finds the subject parcel on appeal had a market value of \$419,159 as of January 1, 2023.² Since market value has been determined the 2023 three-year average median level of assessment for Williamson County of 32.36% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

² Second parcel assessment of $9,980 \div 32.36\% = 30,841$, rounded, as estimated market value of the vacant parcel. Sale price of \$450,000 - \$30,841 (second parcel) = \$419,159, the remaining sale price applicable to the parcel on appeal at 32.36% would be \$135,640, rounded.

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: _____

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 21, 2025



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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APPELLANT

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COUNTY

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