



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

APPELLANT: Gregory J. and Debra Deters  
DOCKET NO.: 23-06056.001-R-1  
PARCEL NO.: 05-12-100-034

The parties of record before the Property Tax Appeal Board are Gregory J. and Debra Deters, the appellants, by attorney Cara Shoaff, of Shoaff Law LLC in Casey; and the Jefferson 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 **Jefferson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$8,604  
**IMPR.:** \$134,742  
**TOTAL:** \$143,346

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Jefferson 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 1.5-story dwelling of vinyl exterior construction with 1,486 square feet of living area.<sup>1</sup> The dwelling is approximately 10 years old. Features of the home include a basement with finished area, geothermal heating and cooling, a fireplace, a 960 square foot garage, a 1,254 square foot pool/spa house with an indoor infinity pool, a 420 square foot accessory building, and a pond. The property has a 6.5-acre site and is located in Woodlawn, Casner Township, Jefferson County.

The appellants contend both overvaluation and assessment inequity regarding the land and improvement as the bases of the appeal. In support of the overvaluation argument, the appellants

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellants' appraisal which contains a sketch with measurements of the subject's improvements that is more detailed than the sketch and measurements presented by the board of review.

submitted an appraisal estimating the subject property had a market value of \$420,000 as of April 29, 2024. The appraisal was prepared by Cynthia L. Martin, a certified residential real estate appraiser, to establish market value as of the effective date.

Under the sales comparison approach, the appraiser selected six comparables located from 1.73 to 13.44 miles from the subject. The parcels range in size from 1.01 to 30 acres of land area and are improved with 1-story or 1.5-story homes ranging in size from 2,012 to 2,941 square feet of living area. The dwellings range in age from 9 to 38 years old. Two homes have a basement, one of which has finished area. Two homes have geothermal heating and cooling and four homes have central air conditioning. Each comparable has a 1-car or a 2-car garage and one comparable has an additional garage with finished living area. Three comparables each have a pole barn, one of which has finished living area. Two comparables each have one or three barns, one of which has finished living area. Three comparables each have a pond.

Five comparables sold from August 2023 to January 2024 for prices ranging from \$400,000 to \$430,000 or from \$141.11 to \$201.50 per square foot of living area, including land. One comparable was under contract for a price of \$357,000 or \$144.77 per square foot of living area, including land. The appraiser adjusted two comparables for sale or financing concessions and then adjusted the comparables for differences from the subject to arrive at adjusted prices ranging from \$370,430 to \$456,508. The appraiser concluded a value for the subject of \$420,000 under the sales comparison approach.

Under the cost approach, the appraiser estimated the replacement cost new of the subject home of \$525,816 using Marshall & Swift, then deducted physical and functional depreciation of \$113,945 to arrive at a depreciated value of \$411,871. The appraiser estimated a site value of \$30,000 based on land sales within the last two years and estimated the value of other site improvements of \$20,000, which were added to the depreciated value to arrive at a value for the subject under the cost approach of \$461,871.

In reconciliation, the appraiser gave the most weight to the sales comparison approach in concluding a value for the subject of \$420,000 as of April 29, 2024.

In support of the assessment inequity argument, the appellants submitted information on four equity comparables located within the same assessment neighborhood code as the subject and from 1.0 to 5.6 miles from the subject. The parcels range in size from 3.00 to 35.82 acres, or from 130,680 to 1,560,319 square feet, of land area. The comparables are improved with 1-story or 1.5-story homes of stone or frame exterior construction ranging in size from 1,991 to 3,006 square feet of living area. The dwellings range in age from 3 to 10 years old. Three homes have a basement, one of which is reported to have finished area, and one home has a crawl space. Each comparable has central air conditioning and a garage ranging in size from 616 to 1,200 square feet of building area. One home has a fireplace. Comparable #2 has a bonus room on its garage, comparables #3 and #4 each have an inground swimming pool, and comparable #4 has a barn. The comparables have land assessments of \$2,452 and \$3,628 or from \$0.0015 to \$0.28 per square foot of land area and have improvement assessments ranging from \$64,091 to \$121,154 or from \$32.19 to \$42.37 per square foot of living area.

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

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$207,775. The subject's assessment reflects a market value of \$608,775 or \$409.67 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for Jefferson County of 34.13% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$8,604 or \$0.0303 per square foot of land area and an improvement assessment of \$199,171 or \$134.03 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted cost calculations for the subject's improvements based on a dwelling size of 1,847 square feet of living area. The board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellants contends in part 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 appellants met this burden of proof and a reduction in the subject's assessment for overvaluation is warranted.

The appellants submitted an appraisal and the board of review submitted cost calculations in support of their respective positions before the Board. The Board gives less weight to the board of review's cost calculations, which were not supported by any substantive evidence of costs and were based on an erroneous dwelling size.

The Board finds the best evidence of market value to be the appellants' appraisal. The Board finds the appraiser developed two approaches to value and relied primarily on the sales comparison approach. For this approach, the Board finds the appraiser selected comparable sales that sold proximate in time to the assessment date and made reasonable adjustments to the comparables for sales or financing concessions and for differences from the subject. The subject's assessment reflects a market value of \$608,775 or \$409.67 per square foot of living area, including land, which is above the appraised value conclusion. The Board finds the subject property had a market value of \$420,000 as of the assessment date at issue. Since market value has been established the 2023 three-year average median level of assessments for Jefferson County of 34.13% as determined by the Illinois Department of Revenue shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

The appellants also contend assessment inequity in both the land and improvement assessments. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties

showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds no further reduction in the subject 's assessment is warranted for assessment inequity after reduction herein for overvaluation.

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: June 17, 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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COUNTY

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