



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

APPELLANT: Steven & Sandra Matheny
DOCKET NO.: 24-00027.001-R-1
PARCEL NO.: 99-09-405-004

The parties of record before the Property Tax Appeal Board are Steven & Sandra Matheny, the appellants, and the Knox County Board of Review by its attorney Christopher E. Sherer of Giffin, Winning, Cohen & Bodewes, P.C., in Springfield.

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 **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$4,420
IMPR.: \$12,245
TOTAL: \$16,665

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Knox County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 824 square feet of living area. The dwelling was constructed in 1895. Features of the home include a partial unfinished basement, partial crawl-space foundation, one bathroom, and a detached 960 square foot or two-car garage which was constructed by the appellants in 1978. The property has a 12,282 square foot site and is located in Galesburg, City of Galesburg Township, Knox County.

The appellants contend overvaluation as the basis of the appeal concerning both the land and improvement assessments of the subject owner-occupied dwelling seeking a total reduction request herein to \$10,100. In support of these arguments, the appellants completed Section V of the appeal petition with information on four comparable sales. The comparables are located within a mile from the subject property. Although the appellants were unable to report the lot

sizes of the comparable properties, any basement/foundation information for the comparables, and/or whether the comparable dwellings have central air conditioning, fireplaces and/or a garage amenity along with the sale date for comparable #4, the board of review supplied the property record cards which were utilized by the Board to analyze missing information.

The comparable properties as reported by the appellants consist of one-story frame dwellings built from 1916 to 1948. The lots range in size from 7,000 to 14,000 square feet of land area. The homes range in size from 608 to 702 square feet of living area. Features include full or partial basements, three of which have finished area, one or two bathrooms, and garages ranging in size from 240 to 576 square feet of building area. Comparable #1 also has a shed. The comparables sold from August 2023 to March 2024 for prices ranging from \$19,000 to \$47,500 or from \$31.25 to \$73.30 per square foot of living area, including land.

In addition, the appellants submitted a brief or letter asserting that the subject property was purchased in 2017 for \$21,000 and since that time, the "tax bill" has more than tripled.¹ The appellants contend that there have been no new structures added to the property since purchase and only maintenance has been done, such as roof, painting and a partial fence. Despite the foregoing facts, the assessing officials have the subject property currently valued at \$75,000 [with a greater property tax bill], but other similar properties sold in the past year for far less than this new estimated market value. Lastly, the appellants provided copies of the tax bills issued for the subject parcel for years 2016, 2018 through 2021 and 2023, where 2023 depicts the highest total tax bill.

Based on this evidence and argument, the appellants requested a reduced total assessment of \$10,100, which would reflect a market value of approximately \$30,303 or \$36.78 per square foot of living area, including land, when using 33.33% or the statutory level of assessment as set forth in the Property Tax Code.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,480. The subject's assessment reflects a market value of \$76,448 or \$92.78 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.² As part of the submission, the board of review reported that 2023 was the start of the general assessment cycle in the City of Galesburg Township. The board of review further reports that for tax year 2024 a township equalization factor of 1.0328 was applied to all non-farm properties in the City of Galesburg Township.

In response to the appellants' suggested comparable properties, the board of review addressed each suggested property in a brief. The board of review contends that appellants' comparable

¹ The Property Tax Appeal Board is without jurisdiction to determine the tax rate, the amount of a tax bill, or the exemption of real property from taxation. (86 Ill. Admin. Code, Sec. 1910.10(f)). Thus, while the Board recognizes the inter-relationship between an increased assessment and a calculation of a property tax bill, the Board's jurisdiction is limited to determining the correct assessment of property based on the evidence presented by the parties to an appeal.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2024.

sale #1 is dissimilar to the subject as the home has two bathrooms or double the bathroom amenity than is present in the subject dwelling. In addition, the board of review contends this property is used as a rental, rather than owner-occupied like the subject. The lot or parcel associated with appellants' comparable sale #2 is approximately one-half the size of the subject lot. The board of review contends that appellants' comparable sale #3 from October 20, 2023 was not an arm's length sale transaction as the property transferred by administrator's deed. Lastly, the board of review criticized the appellants' comparable #4 for lacking a reported date of sale.

In support of its contention of the correct assessment, the board of review submitted information on three comparable sales located within .4 of a mile from the subject. The comparable parcels range in size from 8,712 to 9,949 square feet of land area which are each improved with a one-story dwelling of frame exterior construction. The homes were built from 1924 to 1948 and range in size from 816 to 876 square feet of living area. Each comparable has a basement, one of which includes 180 square feet of finished area. The dwellings feature 1 or 1 ½ bathrooms, central air conditioning and a one-car or a two-car garage ranging in size from 216 to 576 square feet of building area. The comparables also have decks and/or porches. The comparable properties sold from May 2022 to October 2023 for prices ranging from \$86,900 to \$95,000 or from \$99.20 to \$116.42 per square foot of living area, including land.

As part of the documentary submission, the board of review submitted a copy of the subject's property record card depicting, in part, that the subject property for tax year 2018 had an estimated market value of \$20,790 and then for tax year 2024 the subject's estimated market value was \$76,440. In addition, the board of review submitted photocopies of the property record cards for both parties suggested comparables, including a purported fifth comparable submitted by the appellants.³ This data depicts that the appellant's comparables have sites ranging in size from 7,000 to 14,000 square feet of land area. Each dwelling has a basement and three of the comparables have central air conditioning. In addition, each comparables has a garage ranging in size from 240 to 516 square feet of building area. Review of the property record cards related to the appellants' comparables also reveals a second sale of comparable #3 in August 2024, with two 50% interests each of \$26,850 or a total sale price of \$53,700 or \$76.50 per square foot of living area, including land. The property record card for appellants' comparable #4 also depicts the date of sale as August 2023, supplementing the missing data from the appellants' Section V grid analysis.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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

³ Perhaps at the hearing of this matter before the Knox County Board of Review the appellants presented five suggested comparables, however, the record of the Property Tax Appeal Board has only four comparable sales presented by the appellants.

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 is warranted.

The parties submitted a total of eight suggested comparable sales, given the report of two sales of appellants' comparable #3, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1, #2 and #4, due to substantial differences in dwelling size when compared to the subject. The Board has given reduced weight to board of review comparables #1 and #2 which present superior bathroom counts and/or finished basement area, when compared to the subject, which are not similar to the subject.

The Board finds the best evidence of market value on this limited record are the two sales of appellants' comparable #3 and board of review comparable #3, which are similar to the subject in location, design, and are the most similar dwellings to the subject in dwelling size from among the comparables presented by both parties. These best comparables bracket the subject's dwelling size of 824 square feet given their respective dwelling sizes of 702 and 876 square feet. The subject dwelling is much older, having been constructed in 1895, whereas these comparables were built in 1916 and 1948, respectively, suggesting downward adjustments would be necessary in order to make the comparables more equivalent to the subject property. Both appellants' comparable #3 and board of review comparable #3 are superior to the subject not only due to newer age but also having central air conditioning and/or porch/deck improvements which are not amenities of the subject. On the other hand, the subject property does have a superior sized garage of 960 square feet when compared to these best comparables suggesting upward adjustments would be necessary to make the comparables more equivalent to the subject in this regard. Nevertheless, the best comparables sold from May 2022 to August 2024 for prices ranging from \$34,500 to \$86,900 or for \$49.15 to \$99.20 per square foot of living area, including land. The subject's assessment reflects a market value of \$76,448 or \$92.78 per square foot of living area, land included which the Board finds to be excessive given the subject's older age and lack of air conditioning feature when compared to the best comparable sales in the record. Based on this evidence and after considering appropriate adjustments to the best comparable sales when compared to the subject, the Board finds 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



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: _____

September 16, 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

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