



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

APPELLANT: Bradley Dixon
DOCKET NO.: 24-00133.001-R-1
PARCEL NO.: 11-101-660-00

The parties of record before the Property Tax Appeal Board are Bradley Dixon, the appellant; and the McDonough 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 **McDonough** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$7,878
IMPR.: \$93,398
TOTAL: \$101,276

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the McDonough 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 parties appeared before the Property Tax Appeal Board for a hearing at the McDonough County Courthouse in Macomb pursuant to a prior written notice. Appearing was the appellant Bradley Dixon and appearing on behalf of the McDonough County Board of Review was Alice Henry, Board of Review Member, Deborah Cousins, Supervisor of Assessments, and Glenda Bryan, Macomb City Township Assessor.

The subject property consists of a 2-story dwelling of frame exterior construction with 2,788 square feet of living area. The dwelling is approximately 26 years old. Features of the home include a full basement with finished area, central air conditioning, two fireplaces and a 1,150 square foot garage. The property has an approximately 107,666 square foot or 2.47 acre site and is located in Macomb, Macomb City Township, McDonough County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal.¹ In support of this argument the appellant submitted information on nine equity comparables with the same neighborhood code as the subject. The comparables are improved with 1.5-story or 2-story dwellings of brick or frame exterior construction ranging in size from 2,968 to 6,480 square feet of living area. The dwellings are 19 to 97 years old. The appellant reported five comparables have basements, three of which have finished area and one comparable has a crawl space foundation. The appellant also reported two comparables have unknown basement size and basement finish. Each comparable has central air conditioning. Eight comparables each have one or two fireplaces. Five comparables are reported to have garages ranging in size from 400 to 1,170 square feet of building area. Four comparables are reported to have 2-car garages. Comparable #7 has a 2,400 square foot shed and comparables #8 and #9 have inground swimming pools. The comparables have improvement assessments ranging from \$62,279 to \$135,539 or from \$16.17 to \$32.30 per square foot of living area.

At the hearing, the appellant testified that he moved to the subject property in January 2024 because his family needed a larger house which was closer to school since they have four children and provide foster care for two children. The appellant stated he reviewed assessed values in the neighborhood and knew his assessment was one of the highest in the neighborhood. So, in 2024 he was shocked to receive a notice in the mail from the county that his assessment was increasing by 70%.

The appellant noted the subject's Hillcrest Subdivision does not have city sewer, city sidewalks, curb and gutter system or streetlights but pay the same high tax rates as other neighborhoods which have those amenities. Residents in the subject neighborhood also have to pay for maintenance and upkeep of their own septic systems along with the cost of operating and maintaining their own streetlights. The appellant asserted that these lack of services should be reflected in the assessed value of these properties. The appellant further argued that a review of assessed values of properties throughout McDonough County clearly shows the subject property is not being equitably assessed. The appellant argued the board of review unjustly increased the subject's assessment and violated the uniformity clause in the Illinois Constitution (Ill. Const. Art. IX, § 2 & 4(a)). The appellant also cited Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234 (1998). The appellant provided printouts of Article IV and Walsh v. Property Tax Appeal Board case and asked them to be submitted in the record and there was no objection from the board of review. The Administrative Law Judge stated these documents will be submitted in the record and be labeled as Appellant's Exhibit 1 and 2, respectively.

Under cross examination, the appellant testified that the comparable sale information on his grid analysis was drawn from online public information and realtors' websites.

Based on these arguments and evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$109,927. The subject property has an improvement assessment of \$102,049 or \$36.60 per square foot of living area.

¹ At the hearing the appellant confirmed that he is only contesting the improvement assessment.

In response to the appeal the board of review submitted a grid analysis of the appellant's equity comparables. The board of review noted the living areas reported for appellant's comparables #1, #8 and #9 include the square footage of the integral garages. The board of review reported living areas of 3,309, 4,682 and 4,571 square feet, respectively. The board of review also reported no property record cards were available for appellant's comparables #3 through #6.

In support of this argument the board of review submitted information on nine equity comparables with the same neighborhood code and located from next door to 7.9 miles from the subject. Comparable #2 was the same property as appellant's comparable #1.² The comparables are improved with 2-story dwellings of frame or masonry exterior construction ranging in size from 2,012 to 4,196 square feet of living area. The dwellings were built from 17 to 37 years old and have basements, six of which have finished area. Each comparable has central air conditioning; eight comparables each have one or two fireplaces; and each comparable has a garage ranging in size from 462 to 1,775 square feet of building area. The comparables have improvement assessments ranging from \$74,769 to \$126,547 or from \$29.70 to \$45.86 per square foot of living area.

The board of review noted comparables #1 and #2 are located in the same subdivision as the subject and comparables #3 and #4 are in a similar subdivision while the remaining comparables are similar properties located throughout the county. The board of review stated that the increase in the subject's improvement assessment from \$82,625 in 2023 to \$102,049 in 2024 was due to the subject remodeling of the kitchen and the four season sunroom. The board of review also stated home prices have increased approximately 30% since Covid.

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

In rebuttal, the appellant argued board of review comparable #1 was not considered because it was under state review.³ The appellant further asserted board of review comparables #3, #4 and #6 are not similar to the subject because they are located on a golf course or a lake.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

² The Board finds the best evidence of dwelling size for this common comparable is the property record card submitted by the board of review.

³ The Board finds that the Property Tax Appeal Board issued a decision on September 29, 2025 under docket number 24-00145. The Property Tax Appeal Board determined no change in the assessment of the property as established by the McDonough County Board of Review was warranted.

As initial matter, the Board finds the appellant's argument that the board of review was sale chasing and unjustly increased the subject's assessment by 70% due to the recent purchase of the subject property to be without merit. First, the Board finds the appellant did not disclose the 2024 sale price of the subject property to determine if the subject's 2024 assessment was increased to reflect the sale price. Furthermore, the Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. Actual assessments together with their salient characteristics must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments. Lastly, the board of review provided testimony as to why the subject's assessment increased from the prior year.

The record contains 17 comparables for the Board's consideration, one of which was submitted by both parties. The Board gives less weight to appellant's comparables #2 through #9 as well as board of review comparables #3 through #9 due to their distant locations being 2 to 9.9 miles away from the subject and/or significant differences in dwelling size when compared to the subject. In addition, appellant's comparables #8 and #9 are significantly older than the subject dwelling in age.

The Board finds the best evidence of assessment equity to be the parties' common comparable and board of review comparable #2 which are most similar to the subject in location as both are in the same subdivision and on the same street as the subject. The Board finds board of review comparable #1 has a larger site that is improved with a newer and larger dwelling that also has a larger basement and an inground swimming pool when compared to the subject, suggesting downward adjustments are necessary to make it more equivalent to the subject. However, this comparable #1 lacks finished basement area and has a smaller garage suggesting upward adjustments are necessary to make it more equivalent to the subject. As to the parties' common comparable, it has a larger dwelling size, suggesting a downward adjustment is necessary but lacks finished basement area and has a smaller garage, suggesting upward adjustments are necessary to make it more equivalent to the subject. These comparables have improvement assessments of \$98,265 and \$124,772 or \$29.70 and \$33.81 per square foot of living area. The subject's improvement assessment of \$102,049 or \$36.60 per square foot of living area is bracketed by the two best comparables in this record on an overall basis but higher on a square foot basis. After considering adjustments to the best comparables for differences when compared to the subject the Board finds the subject's improvement assessment is excessive and a reduction is warranted.

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:

March 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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