



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

APPELLANT: Allison K. & Angela A. Simmons
DOCKET NO.: 24-01337.001-R-1
PARCEL NO.: 11-19-000-022

The parties of record before the Property Tax Appeal Board are Allison K. & Angela A. Simmons, the appellants; and the Marion 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 **Marion** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$12,380
IMPR.: \$90,943
TOTAL: \$103,323

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Marion 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 1-story dwelling of vinyl siding and stone exterior construction with 2,052 square feet of living area. The dwelling is 11 years old. Features of the home include a full basement with finished area, central air conditioning, and a three garage. The property has a 5 acre site and is located in Odin, Salem Township, Marion County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted an appraisal estimating the subject property had a market value of \$310,000 as of December 17, 2024. The appraisal was prepared by Jim Thompson, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales located from 2.8 to 7.37 miles from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,856 to

2,457 square feet of living area. The dwellings range in age from 22 to 43 years old. Each comparable has central air conditioning and a 2-car or 3-car garage. One comparable has a basement with finished area and two fireplaces. The parcels contain either 2 or 4.43 acres of land area. The sales occurred from February 2023 to October 2024 for prices of either \$265,000 or \$300,000 or from \$122.10 to \$142.78 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for age, dwelling size, site size, bathroom count, and other features to arrive at adjusted prices ranging from \$286,500 to \$326,850. Based on this data, the appraiser arrived at a market value of \$310,000 or \$151.07 per square foot of living area, including land, as of December 17, 2024.

The appellants also disclosed the subject property was purchased on June 2, 2023 for a price of \$360,000 in an unadvertised sale. In support of the sale price, the appellants submitted a copy of the purchase contract.

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

The board of review did not submit its "Board of Review Notes on Appeal" as required by the Property Tax Appeal Board's procedural rules (86 Ill. Admin. Code §1910.40(a)). The appellants submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$132,600. The subject's assessment reflects a market value of \$397,840 or \$193.88 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located either 3 or 4 miles from the subject. The comparables consist of 1-story or 1.5-story dwellings of stucco or vinyl siding exterior construction ranging in size from 1,536 to 2,358 square feet of living area. The homes range from 19 to 28 years old. Each dwelling has central air conditioning, a 2-car or 3-car garage, and an inground swimming pool. One comparable has a fireplace, two comparables each have a basement, and one comparable has a crawl-space foundation. The parcels range from .31 of an acre to 2.38 acres of land area. The comparables sold from June to November 2024 for prices ranging from \$361,000 to \$445,000 or from \$188.72 to \$242.84 per square foot of living area, including land.

In a memorandum, the board of review critiqued the comparables used in the appraisal for not being reflective of the subject's market value. The board of review noted that, based on the comparables it has presented in this appeal, it lowered the subject's assessment for the 2023 tax year to reflect a market value of \$372,000. Following the reduction, the board of review applied a 7% multiplier to the assessment.

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

¹ 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 §1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

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 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 an appraisal and three comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$310,000 or \$151.07 per square foot of living area, including land, as of December 17, 2024. The appraisal was completed using comparable properties similar to the subject, and contained appropriate adjustments to the comparable properties, which further advances the credibility of the report. The subject's assessment reflects a market value above the appraised value. The Board gave less weight to the unadjusted comparables presented by the board of review, each of which features an inground swimming pool unlike the subject and two of which differ significantly from the subject in site size. Based on the evidence in this record, 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: 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Allison K & Angela A Simmons
2450 Red Stripe Road
Odin, IL 62870

COUNTY

Marion County Board of Review
Marion County Courthouse
101 East Main
Salem, IL 62881