



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

APPELLANT: Brian Baugher
DOCKET NO.: 24-01893.001-R-1
PARCEL NO.: 05-07-12-00-100-008

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

LAND: \$30,852
IMPR.: \$17,477
TOTAL: \$48,329

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Clark 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 manufactured home of vinyl siding exterior construction with 2,004 square feet of living area.¹ The dwelling was constructed in 1994 and is 30 years old. Features of the home include a crawl-space foundation, central air conditioning, a fireplace, and a 720 square foot garage. The property has a 43,560 square foot site and is located in Marshall, Dolson Township, Clark County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$145,000 as of August 30, 2024. The appraisal was prepared by Paul Brown, a certified residential real estate appraiser, for a refinance transaction.

¹ The Board finds the appraisal submitted by the appellant, which includes a detailed property sketch with measurements, to be the best evidence of the subject's dwelling size and features.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales located from 6.24 to 13.99 miles from the subject. The comparables are improved with one-story manufactured homes ranging in size from 1,188 to 2,220 square feet of living area. The dwellings range in age from 11 to 24 years old. Each comparable has central air conditioning. The parcels range from 16,117 to 110,207 square feet of land area. The sales occurred in March or October 2023 for prices ranging from \$110,000 to \$146,000 or from \$65.77 to \$92.59 per square foot of living area, including land. The appraiser adjusted comparable #1 for financing concessions. Adjustments were then applied for differences between the comparables and the subject property for location, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$134,833 to \$149,757. Based on this data, the appraiser arrived at a market value of \$145,000 or \$72.36 per square foot of living area, including land, as of August 30, 2024.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$65,759. The subject's assessment reflects a market value of \$197,297 or \$98.45 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on seven comparable sales. The comparables consist of parcels ranging in size from 16,260 to 68,824 square feet of land area, three of which are improved with one-story dwellings containing either 1,680 or 1,792 square feet of living area. The dwellings range from 25 to 28 years old. Each dwelling has central air conditioning, one comparable has a fireplace, and two comparables each have a garage containing either 672 or 960 square feet of building area. The comparables sold from November 2021 to February 2024 for prices ranging from \$83,000 to \$250,000. The board of review questioned whether the appraiser accounted for the subject's lake access. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued that the subject was not a lakefront property and that he does not have access to, or a view of, the lake. The appellant noted that, unlike the subject, board of review comparables #4 through #7 are adjoining a conservation area, lease land from the park district, are allowed to clear cut to the shoreline of the lake, and may install a dock.

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.

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

The parties submitted an appraisal and seven comparable sales for the Board's consideration. The Board finds the best evidence of market value to be the appraisal submitted by the appellant estimating the subject property had a market value of \$145,000 or \$72.36 per square foot of living area, including land, as of August 30, 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 board of review comparables #4 through #7, which appear to be unimproved land sales unlike the subject property. The board of review's remaining comparables, two of which sold less proximate to the assessment date at issue, support the appraised value. 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:

November 25, 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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