



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

APPELLANT: Joshua & Theresa Dunahee
DOCKET NO.: 24-01895.001-R-1
PARCEL NO.: 11-03-301-007

The parties of record before the Property Tax Appeal Board are Joshua & Theresa Dunahee, 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: \$5,450
IMPR.: \$118,550
TOTAL: \$124,000

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 1.5-story dwelling of vinyl siding exterior construction with 2,692 square feet of living area. The dwelling is approximately 14 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, a 3-car attached garage, and a 2-car detached garage. The property has a 1.17 acre site and is located in Salem, 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 \$372,000 as of December 1, 2023. 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 and cost approaches to value. Under the cost approach to value, the appraiser

estimated the subject had a site value of \$25,000. The appraiser estimated the replacement cost new of the improvements to be \$559,260. The appraiser estimated physical depreciation to be \$130,559 resulting in a depreciated improvement value of \$429,061. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$454,061 under the cost approach to value.

Under the sales comparison approach, the appraiser examined three comparable sales located from 1.04 to 1.81 miles from the subject. The comparables are improved with 1.5-story or 2-story homes ranging in size from 2,460 to 3,010 square feet of living area. The dwellings range in age from 23 to 48 years old. Each comparable has central air conditioning and a 2-car garage. Two comparables each have a fireplace and a basement foundation, one of which has finished area. The parcels range from 1.2 to 1.3 acres. The sales occurred from October 2022 to October 2023 for prices ranging from \$309,900 to \$339,000 or from \$112.62 to \$125.98 per square foot of living area, including land. The appraiser made adjustments for differences between the comparables and the subject property for age, dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$371,500 to \$372,500. Based on this data, the appraiser arrived at a market value of \$372,000 or \$138.19 per square foot of living area, including land, under the sales comparison approach.

In reconciliation, the appraiser placed most weight on the sales comparison approach which was considered most reliable in arriving at the final opinion of \$372,000 as of December 1, 2023. Based on this evidence, the appellants requested reduced assessment of \$124,000, for an estimated market value of \$372,037 or \$138.20 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The appellants also submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$132,680. The subject's assessment reflects a market value of \$398,080 or \$147.88 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 a memorandum and information on three comparable sales.² In the memorandum, the board of review argued that the appellants' appraisal provides a value for 2023 only, and that an equalization factor of 1.07 was applied to the appraised value resulting in the 2024 assessment.

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 dwellings range in age from 19 to 28 years old. Each dwelling has central air conditioning, a 2-car or 3-car

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.

² The record in this appeal reveals that the board of review was notified of the appeal by letter dated April 3, 2025 and was given a deadline of July 2, 2025 to submit its evidence, which was timely submitted on June 16, 2025. The record further reveals that the board of review filed its Notes on Appeal on September 12, 2025, 162 days after notice of the appeal. The Board finds the board of review Notes on Appeal was not filed timely and will not be considered by the Board.

garage, and an inground swimming pool. One comparable has a fireplace and two comparables each have a basement with finished area. The parcels range in size from .31 to 2.38 acres. 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. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants argued that the appraisal is the best evidence of the subject's value and that the board of review should be held in default for failing to comply with the Board's procedural rules.

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 \$372,000 or \$138.19 per square foot of living area, including land, as of December 1, 2023. The appraisal was completed using the cost and sales comparison approaches and contains comparable properties similar to the subject, for which appropriate adjustments were made, further advancing 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. Based on the evidence in this record, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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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