



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

APPELLANT: Robin Brooks
DOCKET NO.: 24-02718.001-R-1
PARCEL NO.: 11-22-201-110

The parties of record before the Property Tax Appeal Board are Robin Brooks, the appellant, and the Marion County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** 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: \$7,970
IMPR.: \$118,530
TOTAL: \$126,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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.

Preliminary Matter

Although the Marion County Board of Review timely filed its evidence in accordance with the Board's letter dated April 17, 2025, the board of review failed to file its "Notes on Appeal" as required by the Board's procedural rules. (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review is hereby found to be in default in accordance with the sanctions provisions of the rules for failing to file its "Notes on Appeal" in this matter. (86 Ill.Admin.Code §1910.69(a)).

Findings of Fact

The subject property consists of a one-story single-family dwelling of brick and vinyl siding exterior construction with approximately 2,050 square feet of living area.¹ The dwelling is

¹ All descriptive data for the subject and the comparables has been drawn from the appellant's Sec. V grid analysis as the appellant's rebuttal filing.

approximately 30 years old. Features of the home include a full finished basement, 3 full bathrooms, central air conditioning, a fireplace, an attached 402 square foot garage, and a 2,400 square foot detached garage (see Sec. III – Description of Property). The property has an approximately 60,984 square foot or 1.4-acre site which is located in Salem, Salem Township, Marion County.

The appellant contends both lack of assessment equity and overvaluation as the bases of the appeal seeking reductions in both the land and improvement assessments. In support of these arguments, the appellant submitted information on three comparables located 2, 3 and 5 miles, respectively, from the subject along with recent sales data and two comparables include complete equity data. The appellant's grid analysis failed to set forth the improvement assessment for comparable #3, despite that the parcel is reportedly improved with a one-story dwelling.

The appellant's comparable parcels range from approximately 24% to more than 42% smaller than the subject lot. The parcels range in size from 35,200 to 46,125 square feet of land area and have land assessments ranging from \$470 to \$6,420 or from \$0.01 to \$0.18 per square foot of land area. The subject has a land assessment of \$7,970 or \$.013 per square foot of land area. Based on the foregoing evidence, the appellant requested a reduced land assessment of \$7,450 or \$0.12 per square foot of land area.

The comparables are each improved with a one-story dwelling of brick, vinyl siding, or brick or vinyl siding exterior construction. The homes range in age from 16 to 31 years old and range in size from 1,472 to 4,494 square feet of living area. Comparable #2 has a full finished basement. Each dwelling has 2 or 3 full bathrooms, central air conditioning, and a garage ranging in size from 400 to 896 square feet of building area. Comparable #3 has two fireplaces. Comparables #1 and #2 have improvement assessments of \$78,800 and \$99,510 or of \$51.30 and \$67.60 per square foot of living area, respectively. The three comparables sold from July 2022 to October 2024 for prices ranging from \$320,000 to \$432,500 or from \$71.21 to \$293.82 per square foot of living area, including land.

Based on the foregoing evidence, the appellant requested a reduced improvement assessment of \$105,550 or \$51.49 per square foot of living area. The subject has a 2024 improvement assessment of \$118,530 or \$57.82 per square foot of living area. The subject's total assessment of \$126,500 reflects a market value of \$379,538 or \$185.14 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.² In this appeal, the appellant requested a total reduced assessment of \$113,000, which would reflect a market value of \$339,034 or \$165.38 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

As set forth previously, the board of review did not submit its "Board of Review Notes on Appeal" in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

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.

Therefore, the board of review has been found to be in default herein pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)).

The appellant filed rebuttal evidence. Although the board of review has now been found to be in default herein, the appellant reported the parties presented a common property, comparable #2. However, the appellant now contends in rebuttal this property has an inground swimming pool which is not a feature of the subject and is 11 years newer than the subject dwelling. Thus, the appellant concludes this comparable should be given little weight in the Board's analysis.

The appellant also noted the subject property sold in 2011 but is now being compared to sales that occurred in 2023 and 2024. "It seems flawed to compare the subject's 13 year old sale price to the comparable sales that took place in 2023 and 2024." Based on the foregoing evidence and argument, the appellant requested a reduction in the subject's assessment.

Conclusion of Law

The taxpayer in part contends assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

As to the land inequity argument, the Board finds that the suggested comparable parcels are each significantly smaller than the subject site of 1.4-acres. Furthermore, despite these substantial differences in land area, the subject parcel's land assessment of \$7,970 or \$0.13 per square foot of land area falls within the range on a square foot basis of the three comparables presented by the appellant. Moreover, given the subject's significantly larger lot size, the Board finds the subject's overall higher land assessment is logical and does not indicate a lack of equity.

As to the improvement inequity argument, although it is recommended to have at least three equity comparables and the appellant herein did not provide the improvement assessment for comparable #3, the Board finds that the subject's improvement assessment of \$57.82 per square foot of living area is bracketed by appellant's comparables #1 and #2 with improvement assessments of \$51.30 and \$67.60 per square foot of living area. Moreover, the subject which does not have an inground swimming pool as does comparable #2, is below that comparable on a per-square-foot basis which is also logical given that the subject dwelling is nearly twice as old as this home. In addition, comparable #1 is newer, has a smaller dwelling than the subject, lacks a fireplace, and has a garage more than twice the size of the subject. The principle of economies of scale stands for the proposition that, all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. Therefore, this comparable property necessitates multiple adjustments for differences to make it more equivalent to the subject dwelling, but the subject dwelling also has a

2,400 square foot garage, which is not a feature of comparable #1 suggesting an additional upward adjustment to the comparable would be necessary to make it more equivalent to the subject.

After considering the equity data provided by the appellant, the Board finds that no reduction in either the land or the improvement assessment of the subject property is warranted on this record.

Briefly the Board will address the appellant's rebuttal analysis of the subject's 2011 purchase price in comparison to sales of properties in 2023 and 2024. The appellant is correct that a 2011 purchase price is unlikely to be indicative of market value of the subject property as of January 1, 2024, the assessment date at issue in this appeal and would not be considered to be good market value evidence for an appeal for tax year 2024. As a general proposition, comparable sales in an overvaluation claim should have sold within 3 years of the assessment date at issue to be considered potentially indicative of current market value, depending upon the similarity of the various characteristics of the comparables to the subject.

As provided for in the Property Tax Code, except in counties with more than 200,000 inhabitants that classify property, property is to be valued at 33 1/3% of fair cash value. (35 ILCS 200/9-145(a)). Fair cash value is defined in the Property Tax Code as "[t]he amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller." (35 ILCS 200/1-50). The Illinois Supreme Court has construed "fair cash value" to mean what the property would bring at a voluntary sale where the owner is ready, willing, and able to sell but not compelled to do so, and the buyer is ready, willing, and able to buy but not forced so to do. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428 (1970).

When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 Sec. 1910.65(c)). In the absence of a recent sale of the subject or a recent appraisal of the subject property, typically a market value claim is established through the use of recent sales (typically within 3 years of the lien date) of similar properties to the property on appeal. The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of overvaluation.

The Property Tax Appeal Board finds the only comparable sales evidence was provided by the appellant. Besides the significantly smaller lot sizes when compared to the subject property, the Board also finds these suggested comparable dwellings each differ significantly in dwelling size when compared to the subject by being either significantly smaller or significantly larger than the subject. Furthermore, as reported by the appellant, only comparable #2 has a basement like the subject suggesting that both comparables #1 and #3 differ in foundation type when compared to the subject necessitating upward adjustments to account for the subject's finished basement feature. The appellant's comparables are somewhat similar to the subject in bathroom count with upward adjustment needed to comparable #1 to make it more equivalent to the subject. Each dwelling has central air conditioning like the subject. Each suggested comparable necessitates adjustments to the fireplace count in order to make the comparables more equivalent

to the subject dwelling which has one fireplace. Likewise, two of the comparables have larger garages than the subject but on the other hand, none of the comparables is reported to have an additional detached garage of 2,400 square feet of building area which is a feature of the subject.

The comparables presented by the appellant sold from July 2022 to October 2024 for prices ranging from \$320,000 to \$432,500 or from \$71.21 to \$293.82 per square foot of living area, including land. The subject's assessment reflects a market value of \$379,538 or \$185.14 per square foot of living area, which falls within the range of the comparable sales presented by the appellant both in terms of overall value and on a per-square-foot of living area basis, including land.

Based on the foregoing evidence and after considering adjustments to the appellant's comparable sales data for differences when compared to the subject, the Board finds no reduction in the subject's assessment is justified on grounds of overvaluation.

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

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

APPELLANT

Robin Brooks
3803 Hester Ln.
Salem, IL 62881

COUNTY

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