



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

APPELLANT: Michael J. Rauckman - Trust  
DOCKET NO.: 24-02885.001-R-1  
PARCEL NO.: 05-07-01-17-301-008A

The parties of record before the Property Tax Appeal Board are Michael J. Rauckman - Trust, 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 **no change** 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:** \$24,467  
**IMPR.:** \$55,593  
**TOTAL:** \$80,060

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 dwelling of frame exterior construction with 1,401 square feet of living area. The dwelling was constructed in 1995 and is approximately 29 years old. Features of the home include 2 bathrooms, central air conditioning, a fireplace, a 564 square foot attached garage. The property has an approximately 14,895 square foot lakefront site and is located in Marshall, Dolson Township, Clark County.

The appellant contends assessment inequity of both the land and the improvements as the basis of the appeal. In support of the inequity argument, the appellant submitted information on nine equity comparables that are located from next door to ¼ of a mile from the subject property. The appellant disclosed the subject and each comparable has a boat dock on Mill Creek Lake. The comparables are improved with one-story, one and one-half-story, split foyer or two-story dwellings of frame or brick exterior construction ranging in size from 1,176 to 5,440 square feet of living area. The dwellings were built from 1986 to 2020. Six comparables each have a

basement with finished area, one of which is a walk-out and three comparables have a crawl space foundation, like the subject. Each comparable has either 1, 1½, 2, 2½ or 3 bathrooms. Eight comparables have central air conditioning, four comparables each have a fireplace and eight comparables each have either an attached or a detached garage ranging in size from 364 to 932 square feet of building area. The comparables have improvement assessments ranging from \$36,679 to \$167,660 or from \$25.59 to \$57.96 per square foot of living area.<sup>1</sup> The comparables have sites that range in size from 8,711 to 294,422 square feet of land area. The comparables have land assessments ranging from \$17,769 to \$110,613 or from \$0.38 to \$2.04 per square foot of land area.

Additionally, with respect to the land assessment, the appellant submitted a land analysis that contained limited information on 25 land parcels located in Mill Creek Village Subdivision.<sup>2</sup> The appellant did not disclose whether or not these parcels have lake frontage. The parcels range in size from 8,711 to 55,854 square feet of land area and have land assessments that range from \$8,983 to \$59,759 or from \$0.19 to \$2.87 per square foot of land area.

Based on this 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 \$80,060. The subject property has an improvement assessment of \$55,593 or \$39.68 per square foot of living area and a land assessment of \$24,467 or \$1.64 per square foot of land area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables that are lakefront properties located from 107 feet to 1.35 miles from the subject property. The board of review's comparable #1 is the same property as the appellant's comparable #8. The board of review's #5 and #6 are vacant land sales where no assessment data was provided to address the appellant's inequity argument, thus these two comparables will not be further addressed in this decision. The board of review comparables #1, #2, #3 and #4 are improved with one-story, one and one-half-story, split foyer or two-story dwellings of frame exterior construction ranging in size from 1,176 to 2,402 square feet of living area. Three dwellings are from 25 to 37 years old. The board of review did not provide the dwelling age of comparable #4. Three comparables each have a basement with finished area. Each comparable has central air conditioning, 2 or 3 bathrooms and a garage ranging in size from 360 to 872 square feet of building area. Three comparables each have a fireplace. The comparables have improvement assessments ranging from \$38,353 to \$196,355 or from \$28.92 to \$81.75 per square foot of living area.<sup>3</sup> The comparables have sites that range in size from approximately 8,808 to 43,560 square feet of land area. The comparables have land assessments ranging from \$17,874 to \$55,518 or from \$28.92 to \$81.75 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>1</sup> The Board finds the appellant's improvement assessment per square foot values for comparables #1, #3, #4, #8 and #9 each have a mathematical error by including finished basement area as part of the overall living area. The Board has recalculated the improvement assessment per square foot value for each of these comparables.

<sup>2</sup> The Board finds comparable #3 in the land analysis is the same property as the appellant's comparable #7 in the appellant's grid analysis.

<sup>3</sup> The Board has calculated the improvement assessment per square foot value for each of the board of review comparables, since the board of review did not provide this value in the grid analysis.

### **Conclusion of Law**

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided a grid analysis with information on nine equity comparables, along with a land analysis of 25 properties, where one comparable was used by the appellant in both analyses. The board of review provided information on four equity comparables, where one comparable was used by both parties.

With respect to the subject's land assessment, the record contains a total of 36 comparable properties. The Board has given most weight to the appellant's comparable #7 in the appellant's grid analysis, as well as comparables #3, #15, #17, #18 and #20 in the appellant's land analysis, which includes one comparable that was used twice. The Board finds these five comparables are most similar to the subject in land area. The parcels range in size from 12,916 to 14,320 square feet of land area and have land assessments that range from \$13,992 to \$31,701 or from \$1.08 to \$2.28 per square foot of land area. Most weight was given to the appellant's comparable #7 in the grid analysis/comparable #3 in the land analysis, as this is the only comparable that is reported to have lake frontage, like the subject and it has a land assessment of \$23,185 or \$1.69 per square foot of land area. The subject has a land assessment of \$24,467 or \$1.64 per square foot of land area, which falls within the range established by the best land comparables in the record and is well supported by the only comparable in the record with lake frontage like the subject, the appellant's comparable #7 in the grid analysis/comparable #3 in the land analysis. Less weight was given to the remaining comparables in the record which differ substantially from the subject in land size. Based on this evidence, the Board finds a reduction in the subject's land assessment is not warranted.

With respect to the subject's improvement assessment, the record contains 12 comparables, as one comparable was common to both parties. The Board has given less weight to the appellant's comparables #1, #2, #3, #5, #6, #7 and #9, along with board of review comparable #2 due to differences from the subject in dwelling size and/or they lack central air conditioning, a feature of the subject. Additionally, the appellant's comparables #1, #2, #3 are considerably newer dwellings when compared to the subject dwelling. The Board has also given less weight to board of review comparable #4 which is located more than a mile away from the subject and the fact the board of review did not provide the age of the dwelling in order to allow the Board to make a meaningful comparative analysis of this comparable to the subject.

The Board finds the appellant's #4 and #8, along with board of review comparables #1 and #3, which includes the common comparable are similar to the in location, dwelling size and age. However, the Board finds these three comparable have varying degrees of similarity to the

subject in design, foundation type and features, suggesting adjustments for these differences would be required to make them more equivalent to the subject. Nevertheless, the comparables have improvement assessments that range from \$70,281 to \$88,405 or from \$54.00 to \$59.76 per square foot of living area. The subject's improvement assessment of \$55,593 or \$39.68 per square foot of living area falls below the range established by the best comparables in the record both in terms of total improvement assessment and on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which appears to exist on the basis of the evidence presented.

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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