



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

APPELLANT: Lance & Brenda Erixon  
DOCKET NO.: 24-04365.001-R-1  
PARCEL NO.: 08-32-202-003

The parties of record before the Property Tax Appeal Board are Lance & Brenda Erixon, the appellants; and the Morgan 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 **Morgan** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$6,670  
**IMPR.:** \$54,990  
**TOTAL:** \$61,660

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants timely filed the appeal from a decision of the Morgan 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 brick and frame exterior construction with 2,035 square feet of living area. The dwelling is approximately 21 years old. Features of the home include a full basement, central air conditioning, and a 2-car garage. The property has a 1.02 acre site and is located in Jacksonville, Morgan County.

The appellants contend 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 \$185,000 as of February 3, 2025. The appraisal was prepared by Breanne Sheehan, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining five comparable sales located from .26 of a mile to 9.07 miles from the subject. The comparables are improved with 1-story, 1.5-story, or 2-story

dwellings ranging in size from 1,248 to 1,920 square feet of living area. The dwellings range in age from 34 or 56 years old. Each comparable has central air conditioning, a basement with two having finished area, and a 1-car or 2-car garage. Comparable #2 has an additional detached garage. The parcels range from .57 of an acre to 2.98 acres of land area. The sales occurred from February 2023 to December 2024 for prices ranging from \$149,000 to \$255,000 or from \$77.60 to \$143.49 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for dwelling size, site size, bathroom count, and other features to arrive at adjusted prices ranging from \$150,775 to \$215,215. Based on this data, the appraiser arrived at a market value of \$185,000 or \$90.91 per square foot of living area, including land, as of February 3, 2025. Based on this evidence, the appellants requested a reduced assessment of \$61,670, for an estimated market value of \$185,029 or \$90.92 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$75,100. The subject's assessment reflects a market value of \$225,323 or \$110.72 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>1</sup>

In support of its contention of the correct assessment the board of review submitted a memorandum and information on five comparable sales.<sup>2</sup> In the memorandum, the board of review critiqued the appraisal comparables for their dissimilarity to the subject in age, location, or design. The board of review also noted that appraisal comparable #2 sold again in May 2024 for a price of \$295,000. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 Board finds the only evidence of market value to be the appraisal submitted by the appellants estimating the subject property had a market value of \$185,000 or \$90.91 per square foot of living area, including land, as of February 3, 2025. The subject's assessment reflects a

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<sup>1</sup> 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.

<sup>2</sup> The Board finds the comparables were not presented on PTAB's prescribed forms as required by Section 1910.80 of the rules of the Property Tax Appeal Board. Therefore, pursuant to the Board's Standing Order No. 2, the comparable properties submitted by the board of review will receive no weight in the Board's analysis and will not be further analyzed.

market value above the appraised value. Based on this limited 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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