



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

APPELLANT: Timothy Marlo
DOCKET NO.: 24-04632.001-R-1
PARCEL NO.: 07-32-450-001

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

LAND: \$ 19,860
IMPR.: \$ 86,790
TOTAL: \$106,650

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Williamson 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 frame and brick construction that was built in 1995. The dwelling contains 4,000 square feet of living area and is situated on a five-acre site. Amenities include a partially finished basement, central air conditioning, a fireplace and a 782-square foot garage. The subject property is located in East Marion Township, Williamson County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of these claims, the appellant submitted six suggested comparable properties that have varying degrees of similarity when compared to the subject. The comparables have improvement assessments ranging from \$63,690 to \$97,660 or from \$18.43 to \$25.35 per square foot of living area. The comparables sold from June 2020 to February 2024 for prices ranging from \$350,000 to \$475,000 or from \$76.98 to \$118.76 per square foot of living area including land.

The appellant also submitted a copy of the final decision issued by the Williamson County Board of Review. The subject has a final assessment of \$132,600. The subject's assessment reflects an estimated market value of \$397,840 or \$99.46 per square foot of living area including land when applying the statutory level of assessment of 33.33%. The subject has an improvement assessment of \$112,740 or \$28.18 per square foot of living area.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review did not timely submit its "Board of Review Notes on Appeal" or any evidence in support of its assessment 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). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellants. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

The appellant argued that the subject's assessment was inequitable. 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 met this burden of proof and no change in the subject's assessment is warranted.

The appellant submitted six assessment comparables to demonstrate the subject property was not uniformly assessed. The comparables had varying degrees of similarity when compared to the subject and have improvement assessments ranging from \$63,690 to \$97,660 or from \$18.43 to \$25.35 per square foot of living area. The subject property has an improvement assessment of \$112,740 or \$28.18 per square foot of living, which falls above the range established by the only assessment comparables contained in this record.

The taxpayer also argued that 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).

The appellant submitted three comparable sales to support the contention that the subject property is overvalued. These comparable have varying degrees of similarity when compared to the subject and sold from June 2020 to February 2024 for prices ranging from \$350,000 to \$475,000 or from \$76.98 to \$118.76 per square foot of living area including land. The subject property has a revised total assessment of \$106,650 based on the reduction granted by this Board for the lack of uniformity. The subject's revised assessment reflects an estimated market value

of \$319,982 or \$80.00 per square foot of living area including land, which falls below the range established by the comparable sales on an overall basis, but within the range one a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is well supported and no further reduction is warranted.

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

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:

February 17, 2026



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

Timothy Marlo
6386 Tyner Ln
Marion, IL 62959

COUNTY

Williamson County Board of Review
Williamson County Courthouse
200 West Jefferson Street
Marion, IL 62959