



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

APPELLANT: Greg & Daynell Northrop  
DOCKET NO.: 24-04691.001-R-1  
PARCEL NO.: 13-09-301-055

The parties of record before the Property Tax Appeal Board are Greg & Daynell Northrop, 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:** \$10,160  
**IMPR.:** \$57,500  
**TOTAL:** \$67,660

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 1,560 square feet of living area. The dwelling was built in 2003. Features of the home include a full basement, central air conditioning, and a 2-car garage. The property has a 2.11 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 \$203,000 as of January 27, 2025. The appraisal was prepared by Melanie Berry, a certified residential real estate appraiser.

In estimating the market value of the subject property, the appraiser developed the cost and sales comparison approaches to value. Under the cost approach to value, the appraiser estimated the subject had a site value of \$20,000. The appraiser estimated the replacement cost new of the

improvements to be \$226,720. The appraiser estimated physical depreciation to be \$37,794 resulting in a depreciated improvement value of \$188,926. Adding the various components, the appraiser estimated the subject property had an estimated market value of \$211,925 under the cost approach to value.

Under the sales comparison approach, the appraiser examined three comparable sales located from 2.53 to 6.78 miles from the subject. The comparables are improved with 1-story dwellings ranging in size from 1,230 to 1,700 square feet of living area. The dwellings range in age from 11 or 67 years old. Each comparable has central air conditioning, a basement with two having finished area, and a 2-car garage. Two comparables each have an outbuilding. The parcels range from .27 of an acre to 1.83 acres of land area. The sales occurred in July and December 2024 for prices ranging from \$173,000 to \$235,000 or from \$116.07 to \$140.65 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 \$178,470 to \$236,360. Based on this data, the appraiser arrived at a market value of \$203,000 or \$130.13 per square foot of living area, including land, as of January 27, 2025 under the sales comparison approach.

In reconciliation, the appraiser gave most weight to the sale comparison approach, which consisted of actual sales in the subject's market area, in concluding a final market value for the subject of \$203,000 as of January 27, 2025. The appraiser gave no weight to the cost approach due to the subject's age and condition.

Based on this evidence, the appellants requested a reduced assessment of \$67,667, for an estimated market value of \$203,021 or \$130.14 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 \$76,570. The subject's assessment reflects a market value of \$229,733 or \$147.26 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 seven 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, dwelling size, or site size. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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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.

**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 \$203,000 or \$130.13 per square foot of living area, including land, as of January 27, 2025. The subject's assessment reflects a 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

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

APPELLANT

Greg & Daynell Northrop  
P.O. Box 1321  
201 Timber Creek Drive  
Jacksonville, IL 62651

COUNTY

Morgan County Board of Review  
Morgan County Courthouse  
300 West State Street  
Jacksonville, IL 62650