FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Glenn Eyer
DOCKET NO.: 24-04753.001-R-1
PARCEL NO.: 09-20-102-006

The parties of record before the Property Tax Appeal Board are Glenn Eyer, the appellant; 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:	$10,150
IMPR.:	$83,333
TOTAL:	$93,483

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 2-story dwelling of frame exterior construction with 4,123 square feet of living area. The dwelling is approximately 123 years old. Features of the home include an unfinished basement, central air conditioning and a 2-car garage. The property has a 29,355 square foot site and is located in Jacksonville, Township 15, Morgan County.

The appellant contends 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 $285,000 as of December 9, 2024. The appraisal was prepared by Breanne Sheehan, a Certified Residential Real Estate Appraiser. The purpose of the appraisal was to develop an opinion of market value for the subject property, as improved, in unencumbered fee simple title of ownership. The appraiser disclosed the subject shows significant settlement with no recent updates or improvements.

In estimating the subject's market value, the appraiser developed the sales comparison approach to value only, utilizing five comparable sales that are located within .56 of a mile from the subject. The comparables have sites ranging in size from 14,025 to 26,220 square feet of land area and are improved with Traditional 2-story dwellings ranging in size from 3,080 to 3,866 square feet of living. The dwellings are 64 to 140 years old and have unfinished basements. The comparables have varying degrees of similarity to the subject in features. The comparables sold from July 2023 to December 2024 for prices ranging from $270,000 to $299,000 or from $74.99 to $93.32 per square foot of living area, including land. After considering adjustments to the comparable sales for differences when compared to the subject, the appraiser arrived at an estimated market value of $285,000.

The appellant contends the subject property needs major structural repairs which include broken sewer line, termite damage to west center structure, exterior painting, soffit, facia and gutter repair, and replace driveway and lower grade to prevent watershed towards foundation. The appellant provided photographs.

Based on this evidence, the appellant requested a reduction in the subject property's total assessment to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $100,270. The subject's assessment reflects a market value of $295,694 or $71.72 per square foot of living area, including land, when applying the three year average median level of assessment for Morgan County of 33.91% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales. However, these comparables were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the four board of review comparable sales that were not submitted on the prescribed forms by the board of review were given no weight.

In rebuttal the appellant reiterated the repairs needed for the subject property and submitted additional photographs of the subject property.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best and only evidence of market value to be the appraisal submitted by the appellant. The Board finds the appraiser applied adjustments for differences from the subject. The subject's assessment reflects a market value of $295,694, which is higher than the appraised value. Based on this record, the Board finds a reduction in the subject's assessment commensurate with the appellant’s request 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

Member

DISSENTING:

C E R T I F I C A T I O N

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: July 21, 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

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