



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

APPELLANT: Steven & Penelope Turner  
DOCKET NO.: 24-04756.001-R-1  
PARCEL NO.: 08-24-301-031

The parties of record before the Property Tax Appeal Board are Steven & Penelope Turner, 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 **No Change** 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:** \$12,750  
**IMPR.:** \$80,270  
**TOTAL:** \$93,020

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 1.5-story dwelling of frame exterior construction with 2,106 square feet of living area.<sup>1</sup> The dwelling is approximately 36 years old. Features of the home include a full basement with finished area, central air conditioning, a fireplace, and a 2-car garage. The property has a 25,213 square foot 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 \$225,000 as of January 7, 2025. The appraisal was prepared by Breanne Sheehan, a certified residential real estate appraiser.

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<sup>1</sup> The Board accepts the dwelling size presented in the appraisal, which is supported by the subject's property record card submitted by the board of review.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach by examining three comparable sales located from .07 to .41 of a mile to from the subject. The comparables are improved with 1-story or 1.5-story dwellings ranging in size from 1,600 to 2,192 square feet of living area. The dwellings range in age from 22 or 31 years old. Each comparable has central air conditioning, a basement with two having finished area, and a 2-car garage. Comparable #3 has an inground swimming pool. The appraiser assigned a condition of C3 to the subject and each of the comparables. The parcels range from 10,335 to 11,186 square feet of land area. The sales occurred from March 2023 to September 2024 for prices ranging from \$250,000 to \$301,000 or from \$137.32 to \$156.25 per square foot of living area, including land. Adjustments were applied for differences between the comparables and the subject property for dwelling size, bathroom count, and other features to arrive at adjusted prices ranging from \$246,692 to \$281,160. Based on this data, the appraiser arrived at a market value of \$255,000 or \$121.08 per square foot of living area, including land, as of January 7, 2025.

In a memorandum, the appellants argued that the subject is not in a condition to sell and that the appraisal represents the subject's value in its current condition whereas the board of review's comparables represent homes in updated condition.

Based on this evidence, the appellants requested a reduced assessment of \$85,000, for an estimated market value of \$255,026 or \$121.09 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 \$93,020. The subject's assessment reflects a market value of \$279,088 or \$132.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.<sup>2</sup>

In support of its contention of the correct assessment the board of review submitted a memorandum and information on four comparable sales located from one block to 1.5 miles from the subject. Comparable #1 is the same property as appraisal comparable #3. The comparables consist of part 1-story and part 1.5-story, part 1-story and part 2-story, or 2-story dwellings of frame or brick and frame exterior construction ranging in size from 2,248 to 3,607 square feet of living area. The dwellings range in age from 23 to 51 years old. Each dwelling has central air conditioning, a fireplace, and a garage ranging in size from 576 to 1,118 square feet of building area. Three comparables each have a basement, one of which has finished area, and one comparable has a crawl-space foundation. Two comparables each have inground swimming pools. The parcels range in size from 10,305 to 20,130 square feet of land area. The comparables sold in May and August 2024 for prices ranging from \$301,000 to \$410,000 or from \$111.45 to \$143.32 per square foot of living area, including land.

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<sup>2</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.

In the memorandum, the board of review critiqued the appraisal comparables for their dissimilarity to the subject in age or design. The board of review also noted that appraisal made no adjustment for the subject's purported condition. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal the appellants reiterated their argument that the subject is not in a market-ready condition compared to the board of review's comparable sales.

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

The appellants submitted an appraisal and the board of review submitted four comparable sales for the Board's consideration, including a shared comparable. The Board gives less weight to the value conclusion in the appraisal submitted by the appellants, which has an effective date more than one year from the assessment date at issue and relied on properties dissimilar to the subject in dwelling size and design. The Board will instead examine the raw sales in the record.

The Board gives reduced weight to appraisal sales #1 and #2, which differ significantly from the subject in dwelling size and which differ in design. The Board also gives less weight to the board of review comparables #2, #3, and #4, which differ from the subject in age, dwelling size, location, and/or foundation. The Board finds the best evidence of market value to be the parties shared comparable, which sold proximate to the lien date at issue and is similar to the subject in age, location, dwelling size, condition, and most features, noting adjustments for site size and inground swimming pool would be necessary to make this comparable more equivalent to the subject. This most similar comparable sold in May 2024 for a price of \$301,000 or \$133.90 per square foot of living area, including land. The subject's assessment reflects a market value of \$279,088 or \$132.52 per square foot of living area, including land, which is below the best comparable sale in this record. Based on this evidence and after considering adjustments to the best comparable for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not 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

Steven & Penelope Turner  
8 Carmel Ct.  
Jacksonville, IL 62650

COUNTY

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