



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

APPELLANT: Jackie Robinson  
DOCKET NO.: 24-04783.001-R-1  
PARCEL NO.: 11-32-352-010

The parties of record before the Property Tax Appeal Board are Jackie Robinson, 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 **No Change** 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:** \$20,710  
**IMPR.:** \$145,960  
**TOTAL:** \$166,670

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 one-story dwelling of frame exterior construction with 2,630 square feet of living area. The dwelling was constructed in 2021. Features of the home include a basement and central air conditioning. The property has a 12,197 square foot site and is located in Creal Springs, Creal Springs Township, Williamson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted evidence of the subject's sale and three comparable sales. The appellant submitted evidence disclosing the subject property was purchased on April 5, 2024 for a price of \$500,000. The appellant reported that the seller was Max Falmier, the parties to the transaction were not related, and the property sold through a realtor. The appellant also indicated the property was advertised for sale through the Multiple Listing Service (MLS) for a period of two months. The appellant also submitted a copy of the transfer declaration and a bill of sale for certain personal property. On line 12a of the transfer declaration, no personal property is listed

as being included in the sale price. The appellant submitted a memorandum in which it is argued that the sale included \$100,000 of personal property, as shown in the bill of sale, and which should be deducted from the sale price.

The appellant also submitted information on three comparable sales located within the subject's assessment neighborhood and either one or five miles from the subject. The comparables consist of one-story or two-story dwellings of frame exterior construction ranging in size from 2,304 to 2,392 square feet of living area. The homes range in age from 8 to 53 years old. Each dwelling has central air conditioning, a fireplace, and a garage containing either 576 or 1,250 square feet of building area. Two comparables each have a basement and two comparables each have an additional detached garage. The parcels range in size from 13,000 to 36,590 square feet of land area. The comparables sold from May 2023 to May 2024 for prices ranging from \$395,500 to \$435,000 or from \$166.72 to \$188.80 per square foot of living area, including land. The appellant's comparable grid also listed the subject's sale for \$500,000.

Based on this evidence, the appellant requested a reduced assessment of \$133,334, for an estimated market value of \$400,042 or \$152.11 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of the assessment and was found in default by letter dated January 15, 2026. The appellant submitted a copy of the board of review final decision disclosing a total assessment for the subject of \$166,670. The subject's assessment reflects a market value of \$500,060.

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

The Board finds the only evidence of market value in the record to be the evidence submitted by the appellant. The board of review did not submit any evidence in support of the correct assessment or to refute the value evidence submitted by the appellant. Therefore, the board of review was found 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 Board gives most weight to the subject's sale in April 2024 for \$500,000. The appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration disclosing the property was advertised for sale and had the elements of an arm's length transaction. The transfer declaration, which was signed by the appellant, further stated that no personal property was included in the sale price. The Board gave less weight to the comparables submitted by the appellant, which differ from the subject in age, location, site size, foundation, and/or features.

The subject's assessment reflects a market value of \$500,060, which is nearly equivalent to the subject's purchase price. Based on the evidence in this limited record, 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: June 16, 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  
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APPELLANT

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COUNTY

Williamson County Board of Review  
Williamson County Courthouse  
200 West Jefferson Street  
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