



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

APPELLANT: Scott Cassidy
DOCKET NO.: 24-04793.001-R-1
PARCEL NO.: 05-14-206-000

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

LAND: \$14,485
IMPR.: \$52,017
TOTAL: \$66,502

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Johnson 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 metal exterior construction with 1,380 square feet of living area. The dwelling was constructed in 2020 and is 4 years old. Features of the home include a crawl-space foundation, central air conditioning, and a pole barn. The property has a 4.6 acre site and is located in Vienna, Bloomfield Township, Johnson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 2.2 to 11.1 miles from the subject. The comparables consist of one-story dwellings of frame, frame and brick, or block and brick exterior construction ranging in size from 1,100 to 2,240 square feet of living area. The homes range in age from 22 to 68 years old. Each dwelling has central air conditioning, one comparable has a fireplace, three comparables each have a full basement, and one comparable has a crawl-space foundation. Three comparables each have a garage, one comparable has an additional detached garage, one comparable has a pole barn, and one comparable has a carport.

The parcels range in size from 1 to 15.73 acres of land area. The comparables sold from November 2024 to April 2025 for prices ranging from \$154,000 to \$230,000 or from \$68.75 to \$209.09 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$51,705, for an estimated market value of \$155,131 or \$112.41 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 \$66,502. The subject's assessment reflects a market value of \$199,526 or \$144.58 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located from 2 to 5 miles from the subject. The comparables consist of one-story dwellings of , brick, metal, or vinyl siding exterior construction ranging in size from 1,089 to 1,512 square feet of living area. The dwellings were built from 1954 to 2016, with the oldest home reportedly having been completely remodeled in 2023. Each dwelling has central air conditioning and either a garage or a pole building. Three comparables each have either a crawl-space or concrete slab foundation and one comparable has a basement. The parcels range in size from .33 of an acre to 11 acres of land area. The comparables sold from May 2022 to June 2025 for prices ranging from \$150,000 to \$288,000 or from \$130.25 to \$205.13 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gives less weight to the comparables submitted by the appellant, as well as the board of review's comparables #2 and #3, which differ from the subject in age, foundation, site size, and/or dwelling size.

The Board finds the board of review's comparable sales #1, #4, and #5 are similar to the subject in age, dwelling size, site size, and most features. These two most similar comparables sold for prices ranging from \$189,000 to \$280,000 or from \$130.25 to \$205.13 per square foot of living area, including land. The subject's assessment reflects a market value of \$199,526 or \$144.58

¹ 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). As of the development of this Final Administrative Decision, the Department of Revenue has not published figures for tax year 2022.

per square foot of living area, including land, which is within the best comparable sales in this record. Based on this evidence and after considering adjustments to the best comparables 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:

April 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

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

APPELLANT

Scott Cassidy
2285 Crossroad Rd.
Decatur, IL 62521

COUNTY

Johnson County Board of Review
Johnson County Courthouse
400 Court Street
Vienna, IL 62995