FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Brandon Mayberry
DOCKET NO.: 24-04854.001-F-2 through 24-04854.002-F-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Brandon Mayberry, the appellant, by attorney Brandon Mayberry, of The Law Offices of Brandon C Mayberry in Marion; and the Williamson 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 **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NUMBER	PARCEL NUMBER	FARM LAND	LAND/LOT	RESIDENCE	OUT BLDGS	TOTAL
24-04854.001-F-2	10-01-300-041	TBC*	0	0	0	$TBC*
24-04854.002-F-2	10-01-300-042	0	12,350	132,300	0	$144,650

* To be certified.

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 two parcels improved with a part 1-story and part 2-story dwelling of frame and brick exterior construction with 3,778 square feet of living area.[1] The dwelling was built in 2018 and is approximately 6 years old. Features of the home include a basement with finished area, central air conditioning, a 690 square foot garage, a 2,400 square

[1] The Board finds the best evidence of the subject's design, dwelling size, and features is found in the assessment information sheets presented by the appellant from 2018. The appellant stated in the brief that no square footage or improvements were added in 2022 or 2023. The Board finds the appellant's 2020 appraisal reports a 1.5-story dwelling with 3,700 square feet of living area but contains no drawing of measurements of the subject's improvements.

foot pole building, a 720 square foot lean-to, and an inground swimming pool. The property has an approximately 20 acre site and is located in Marion, Southern Township, Williamson County.

The appellant's appeal is based on assessment inequity regarding the residence, farmland classification, a contention of law, and overvaluation. The appellant submitted copies of the board of review final decisions for the subject parcels disclosing a total combined assessment of $258,960. The subject has a residence assessment of $221,980 or $58.76 per square foot of living area, a farmland assessment of $800, and a land assessment of $36,180. The appellant did not dispute the existing farmland assessment but argued the remaining acreage of subject parcel ending in -041 ("Parcel 041") that does not have a farmland assessment should be classified as farmland. The appellant further disputed the residence assessment.

In support of the farm classification, the appellant submitted a brief contending that all of Parcel 041's land was previously assessed as farmland and that no change has occurred in the use of this land. The appellant asserted Parcel 041 has been used for hay production and chicken farming since the appellant's purchase of the property in 2020 and the appellant also hunts on the property. The appellant submitted photographs of a grassy area; an affidavit of Danielle Mayberry, an owner of the subject, attesting to using Parcel 041 for hay production, including mowing, raking, and baling hay, and for maintaining free-range chickens; and an affidavit of Rebecca Baird, who is familiar with the appellant and Parcel 041, attesting to the appellant's use of the adjoining pasture/field (Parcel 041) for hay production and maintaining free-range chickens.

Furthermore, in the brief, the appellant explained the owner-occupied residence had water damage due to a plumbing failure in late 2022 and repairs were completed in mid-2023, including replacing damaged drywall, flooring, HVAC components, kitchen cabinets, and counters. The appellant argued this work was restorative and did not increase the dwelling size, quality, or functionality of the home. The appellant submitted a construction invoice and claims information. The appellant further argued in the brief that the subject was improperly re-assessed in 2024, a non-general assessment year, to reflect its 2020 sale price and no similar re-assessment was done for other homes in the subject's area, contrary to the Property Tax Code (citing to 35 ILCS 200/9-75, 9-80, 9-160, and 9-180). The appellant submitted information relating to the board of review proceeding.

The appellant submitted information on five comparables located from 5 to 13 miles from the subject. The parcels range in size from 40,554 to 163,786 square feet of land area that are improved with raised ranch style, 1.5-story, or 2-story homes ranging in size from 2,510 to 6,809 square feet of living area. The dwellings are from 11 to 39 years old. Each home has a basement, four with finished area, central air conditioning, and an attached garage (of undisclosed size). Comparables #1, #2, and #4 each have an inground swimming pool. Comparable #4 has a pole barn. The comparables have improvement assessments ranging from $18,060 to $136,610 or from $6.77 to $27.66 per square foot of living area. The comparables sold from February 2024 to June 2025 for prices ranging from $690,000 to $1,490,000 or from $102.59 to $288.84 per square foot of living area, including land.

The appellant also submitted evidence disclosing the subject property was purchased on June 15, 2020 for a price of $775,000, an appraisal estimating a market value for the subject of $788,000 as of May 7, 2020 (and a market value for the subject's land of $141,000 as of May 7, 2020), assessor's construction cost data from 2018, and listing sheets and other information.

Based on this evidence, the appellant requested Parcel 041 be classified as farmland for a total farmland assessment of $3,405 and the subject's residence improvement be reduced to $132,300.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on October 30, 2025.

Conclusion of Law

The appellant's argument is based in part on a contention of law regarding the interpretation and application of Section 1-60 of the Property Tax Code (35 ILCS 200/1-60) and Section 10-20 of the Property Tax Code (35 ILCS 200/10-20). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The appellant also contends assessment inequity as a basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill. Adm. Code § 1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill. Adm. Code § 1910.65(b).

As an initial matter, the board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill. Adm. Code § 1910.40(a) & §1910.69(a).

Residence

With respect to the residence, the appellant argued the repairs to address water damage at the subject's home were restorative and did not increase the dwelling size, quality, or functionality of the subjects' home. These contentions were not refuted by the board of review. The Board finds Section 10-20 of the Property Tax Code (35 ILCS 200/10-20) provides:

> Maintenance and repairs to residential property owned and used exclusively for residential purposes shall not increase the assessed valuation of the property. For purposes of this Section, work shall be deemed repair and maintenance when it (1) does not increase the square footage of improvements and does not materially alter the existing character and condition of the structure but is limited to work performed to prolong the life of the existing improvements or to keep the existing improvements in a well maintained condition; and (2) employs materials, such as those used for roofing or siding, whose value is not greater than the replacement value of the materials being replaced. Maintenance and repairs, as those terms are used in this Section, to property that enhance the overall exterior and interior

> appearance and quality of a residence by restoring it from a state of disrepair to a standard state of repair do not "materially alter the existing character and condition" of the residence.

The Board finds the repairs to the subject's home were repairs under Section 10-20 and any increase in the subject's residence assessment for these repairs was not justified.

With regard to the appellant's equity comparables, the Board gave less weight to comparbles #4 and #5, which are located the most distant from the subject of the comparables in this record. The Board finds the best evidence of assessment equity to be comparables #1, #2, and #3, which are located closer in proximity to the subject but have varying degrees of similarity to the subject in design, dwelling size, age, and other features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments ranging from $69,430 to $136,610 or from $18.43 to $27.66 per square foot of living area. The subject's residence assessment of $221,980 or $58.76 per square foot of living area falls above the range established by the best comparables in this record.

Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's residence was inequitably assessed and a reduction in the subject property's residence assessment commensurate with the appellant's request is justified.

Farmland

With regard to Parcel 041, the appellant contends in the brief, supported by affidavits, that this parcel has been used for hay production and raising chickens since 2020 and was previously assessed as farmland. These contentions were not refuted by the board of review. The Board finds Parcel 041 is entitled to be classified as farmland in accordance with its prior years' classification and is entitled to a preferential farmland assessment.

The Board hereby **ORDERS** the Williamson County Board of Review to compute and certify the farmland assessment in accordance with the findings herein and submit the revised assessment to the Board **within 21 days** of the date of this decision so that a final decision with the corrected assessment can be issued.

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

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

APPELLANT

Brandon Mayberry, by attorney:
Brandon Mayberry
The Law Offices of Brandon C Mayberry
4503 ½ W. DeYoung Street
Suite 3A
Marion, IL 62959

COUNTY

Williamson County Board of Review
Williamson County Courthouse
200 West Jefferson Street
Marion, IL 62959