



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

APPELLANT: John Eric Perkins and Melissa Marlow  
DOCKET NO.: 24-04856.001-R-1  
PARCEL NO.: 02-31-329-005

The parties of record before the Property Tax Appeal Board are John Eric Perkins and Melissa Marlow, the appellants; 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:

**LAND:** \$10,860  
**IMPR.:** \$122,100  
**TOTAL:** \$132,960

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 brick exterior construction with 3,300 square feet of living area. The dwelling is approximately 10 years old. Features of the home include a crawl-space foundation, central air conditioning, and a three-car garage. The property has a 1.4 acre site and is located in Herrin, Herrin Township, Williamson County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables located on the subject's street to 3.8 miles from the subject. The comparables consist of one-story dwellings of brick or brick and siding exterior construction ranging in size from 2,400 to 3,474 square feet of living area. The homes range in age from 9 to 20 years old. Each dwelling has central air conditioning, two comparables each have a basement, and two comparables each have a garage. Two comparables each have an outbuilding and one comparable has an inground swimming pool. The comparables have land assessments ranging from \$10,810 to \$25,980 and

improvement assessments ranging from \$57,320 to \$93,150 or from \$16.50 to \$38.81 per square foot of living area. Based on this evidence, the appellants requested a reduced land assessment of \$9,570 and a reduced improvement assessment of \$118,750.

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 March 19, 2026. The appellants submitted a copy of the board of review final decision disclosing the subject's total assessment of \$145,640. The subject has a land assessment of \$10,860 and an improvement assessment of \$134,780 or \$40.84 per square foot of living area.

### **Conclusion of Law**

The taxpayers contend assessment inequity as the 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. Admin. 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. Admin. Code §1910.65(b). The Board finds the appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity in the record to be the comparables submitted by the appellants. The board of review did not submit any evidence in support of the correct assessment or to refute the value evidence submitted by the appellants. 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).

With respect to the land assessment, the Board finds the comparables are similar to the subject in site size. The comparables have land assessments ranging from \$10,810 to \$25,980. The subject's land assessment of \$10,860 falls within the range of the only comparables in the record. Based on the evidence in this limited record, the Board finds a reduction in the subject's land assessment is not justified.

With regard to the improvement assessment, the Board finds the comparables have varying degrees of similarity to the subject in age, location, dwelling size, foundation, and features. Nevertheless, the comparables have improvement assessments ranging from \$57,320 to \$93,150 or from \$16.50 to \$38.81 per square foot of living area. The subject's improvement assessment of \$134,780 or \$40.84 per square foot of living area is above the range established by the only comparables in the record. Based on the evidence in this limited record, the Board finds a reduction in the subject's improvement assessment is 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  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

John Eric Perkins Melissa Marlow  
14 Quail Drive  
Herrin, IL 62948

COUNTY

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