



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

APPELLANT: Michael & Terri Davis Revocable Living Trust
DOCKET NO.: 24-04875.001-R-1
PARCEL NO.: 08-091-031-64

The parties of record before the Property Tax Appeal Board are Michael & Terri Davis Revocable Living Trust, the appellant, by attorney Jeffery Roberts, of Roberts Law, LLC in Jerseyville; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$17,655
IMPR.: \$161,595
TOTAL: \$179,250

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Jersey 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 2-story dwelling of frame exterior construction with 3,470 square feet of living area. The dwelling was constructed in 2007 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, and a 681 square foot garage.¹ The property has an approximately 69,696 square foot site and is located in Grafton, Quarry Township, Jersey County.

The appellant contends both overvaluation and a contention of law as the bases of the appeal. In support of the overvaluation argument, the appellant submitted information on three comparable sales located from 8 to 12 miles from the subject in Bright, Jerseyville, or Elsah. The parcels range in size from 69,696 to 265,716 square feet of land area and are improved with 1-story or 2-

¹ The Board finds the best evidence of the subject's garage size is found in its property record card presented by the board of review, which is supported by the sketch with measurements submitted by the appellant.

story homes ranging in size from 3,696 to 3,860 square feet of living area. The dwellings range in age from 17 to 46 years old. One home has a basement with finished area. Each home has central air conditioning and a garage ranging in size from 480 to 900 square feet of building area. Comparable #1 has an additional 6-car garage and comparable #2 has an additional 2-car garage. The comparables sold from May to October 2023 for prices ranging from \$330,000 to \$590,000 or from \$89.29 to \$156.66 per square foot of living area, including land. The appellant also reported the subject sold in April 2020 for a price of \$375,000 or \$108.07 per square foot of living area, including land.

In a brief, the appellant argued the market increased from 2020 to 2024 by 13.46% whereas the subject's assessment increased by 71%. The appellant presented a Maris MLS chart depicting the median home sale price in Jersey County was \$104,000 as of January 1, 2020 and \$118,000 as of January 1, 2024. The appellant presented a table presenting adjustments to the three comparables for differences from the subject. The appellant noted the table was prepared by Jeffrey Roberts, who is not a certified appraiser or a realtor, based on his experience as counsel for a developer, as a developer, and as a general contractor. The appellant argued the board of review's comparable #4 is a luxury home with river views and superior features compared to the subject.² The appellant reported this property sold in 2014 as an undeveloped lot for \$100,000.

In support of the contention of law, the appellant submitted a brief contending that sales occurring after January 1 should not be considered. The appellant argues Illinois law requires a property to be assessed as of January 1, citing to 35 ILCS 200/9-155.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$179,250. The subject's assessment reflects a market value of \$537,804 or \$154.99 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³ The board of review disclosed 2024 was not the first year of the general assessment cycle for the subject property.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales located from 0.2 of a mile to 2 miles from the subject. The parcels range in size from 17,424 to 217,800 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes ranging in size from 1,804 to 3,534 square feet of living area. The dwellings were built from 2008 to 2023. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 567 to 961 square feet of building area. The comparables sold from October 2022 to October 2023 for prices ranging from \$360,539 to \$740,000 or from \$183.93 to \$308.72 per square foot of living area, including land. The board of review also reported in its grid that the subject sold in April 2020 for a price of \$375,000 or

² The Board notes the appellant submitted comments on some properties that were not presented as comparables by the board of review or the appellant.

³ Section 1910.50(c)(1) of the Board's procedural rules 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 2024.

\$108.07 per square foot of living area, including land. Based on this evidence, the board of review requested the subject's assessment be sustained.

Conclusion of Law

The appellant contends in part 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.

As an initial matter, the appellant's argument concerning an increase in the subject's assessment from 2020 to 2024 by a purported 71% has been given no weight by the Property Tax Appeal Board. The Board finds that the mere fact that an assessment increases from one year to the next does not of itself establish the assessment is incorrect. The Board finds rising or falling assessments on a percentage basis do not indicate whether a particular property is inequitably assessed and/or overvalued. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables, which are located more than eight miles from the subject when sales closer in proximity to the subject were available, as shown by the board of review's comparables. The Board also gives less weight to the board of review's comparables #2 and #3, which are less similar to the subject in dwelling size and age than the other sales in this record, and to the board of review's comparable #4, which is located two miles from the subject.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #5, which sold proximate in time to the assessment date and are more similar to the subject in age, location, and most features, although these comparables vary from the subject in site size and dwelling size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$389,000 and \$650,000 or \$186.57 and \$183.93 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$537,804 or \$154.99 per square foot of living area, including land, which is bracketed by the best two comparable sales in terms of total market value and below the best comparables on a price per square foot basis.

Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, such as site size, dwelling size and other features, the Board finds a reduction in the subject's assessment is not justified.

The appellant's argument is also based in part on a contention of law regarding the interpretation and application of Section 16-80 of the Property Tax Code (35 ILCS 200/16-80). The standard of proof on a contention of law is a preponderance of the evidence. (See 5 ILCS 100/10-15).

In support of the contention of law, the appellant cites to Section 9-155 of the Property Tax Code (35 ILCS 200/9-155). The appellant argues this Section prohibits county assessing officials considering sales occurring after January 1 of the tax year at issue.

The Board finds that Section 9-155 provides for the assessment of property in general assessment years. The Board further finds the board of review disclosed 2024 was not the first year of the general assessment cycle. Moreover, the Board finds the appellant did not present any evidence to show that county assessing officials relied on sales after January 1 in assessing the subject property for the 2024 tax year, a non-general assessment cycle tax year. Thus, the Board finds the appellant has not demonstrated by a preponderance of the evidence that the subject was improperly assessed under Section 9-155.

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

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