



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

APPELLANT: Thomas Lenkman
DOCKET NO.: 24-04953.001-C-1
PARCEL NO.: 08-230-101-43

The parties of record before the Property Tax Appeal Board are Thomas Lenkman, the appellant; and the Jersey 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 Jersey County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,550
IMPR.: \$13,115
TOTAL: \$16,665

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 condominium garage unit of frame exterior construction containing 1,320 square feet of building area. The garage was constructed in 2008 and is located in Grafton, Jersey Township, Jersey County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on January 2, 2025 for a price of \$50,000. The appellant reported that the seller was David Roth, the parties to the transaction were not related, and the property was not advertised for sale. The appellant also submitted a copy of the settlement statement associated with the sale, which disclosed the sale price and lists a settlement date of January 2, 2024.

In further support of the overvaluation argument the appellant submitted information on three comparable sales located adjacent to the subject. The comparables consist of condominium

garage units of frame exterior construction containing 1,320 square feet of building area. The garages were built in 2008. The comparables reportedly each sold in January 2025 for a price of \$50,000 or \$37.88 per square foot of building area, including land. Based on this evidence, the appellant requested a reduced assessment of \$16,280, for an estimated market value of \$48,845 or \$37.00 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 equalized assessment for the subject of \$21,785. The subject's assessment reflects a market value of \$65,362 or \$49.52 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review submitted a memorandum explaining that the subject was valued in 2023 and received equalization factors in 2023 and 2024 of 1.04% and 1.08% resulting in the current assessment. The board of review also submitted a copy of the transfer declaration for the subject, which disclosed the property sold in January 2024 for a price of \$50,000 and was advertised for sale. The board of review did not submit any market value evidence to support the 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the purchase of the subject property in January 2024 for a price of \$50,000, which was confirmed by the board of review. The appellant submitted a copy of the settlement statement and the board of review submitted a copy of the transfer declaration disclosing the property was advertised for sale and had the elements of an arm's length transaction. The Board finds the purchase price is below the market value reflected by the assessment. The Board finds the board of review did not present any evidence to challenge the arm's length nature of the transaction or to refute the contention that the purchase price was reflective of market value. Nor did the board of review present any evidence of market value, such as comparable sales, in support of the subject's assessment which would establish that the sale price was not the best evidence of the subject's market value.

The Board takes judicial notice of the purpose of equalization factors as set forth in the Illinois Department of Revenue publication PTAX-1004, The Illinois Property Tax System, page 17, concerning how uniformity in assessments is achieved by applying equalization factors:

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). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The assessment/sales ratio study shows whether or not assessments within a given area actually average 33 1/3 percent of market value. If the results of the study indicate that assessments are either higher or lower than 33 1/3 percent, a blanket percentage increase or decrease, called an “equalization factor” or “multiplier” is calculated and applied to all non-farm property to bring the level of assessment to 33 1/3 percent. The application of this uniform percentage increase or decrease to assessed values is called “equalization.”

Here, the subject’s sale occurred one day after the assessment date at issue of January 1, 2024 and in the absence of other market value evidence suggesting that the sale price was not reflective of market value, based on this record, the Board finds that the subject’s 2024 assessment is unsupported. Based on the evidence in this record, the Board finds the subject’s estimated market value as reflected by its equalized assessment is excessive and, therefore, a reduction in the subject's assessment is warranted.

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

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