FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Terry & Sheryl Harrison
DOCKET NO.: 25-00030.001-R-1
PARCEL NO.: 13-0-0428-000-00

The parties of record before the Property Tax Appeal Board are Terry & Sheryl Harrison, the appellants; and the Adams 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 **Adams** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$14,670
IMPR.:	$98,650
TOTAL:	$113,320

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Adams County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 1-story ranch-style dwelling of vinyl exterior construction with 1,897 square feet of living area.[1] The dwelling is approximately 18 years old. Features of the home include a basement, 3 bathrooms, central air conditioning, a 3-car garage with 761 square feet of building area, and a 400 square foot metal shed. The property has a 223,898 square foot, or 5.14 acre, site and is located in Camp Point, Columbus Township, Adams County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument, the appellants submitted information on four comparable sales[2] located in Liberty, Quincy, or Mendon and from 10 to 24 miles from the subject. The parcels range in size from 23,522 to

[1] As further discussed herein, the Board finds the best evidence of dwelling size is found in the schematic drawing presented by both parties depicting 1,897 square feet of living area.
[2] The appellants presented information on five additional comparables in the grid analysis but did not report any sales data for these comparables.

217,800 square feet, or from 0.54 of an acre to 5.00 acres, of land area that are improved with ranch or Cape-Code style homes ranging in size from 1,562 to 2,346 square feet of living area. The dwellings are from 20 to 60 years old. Each home has a basement with 282 to 1,050 square feet of finished area, from 2.5 to 4 bathrooms, central air conditioning, and a 2-car or 3-car garage. Comparable #9 on the grid is reported to have a second 2-car garage. The comparables sold from June 2020 to May 2025 for prices ranging from $259,900 to $315,000 or from $112.96 to $166.39 per square foot of living area, including land.

The appellants submitted a brief, together with a schematic drawing of the subject home and a copy of the evidence submitted to the board of review.[3] The schematic drawing depicts 1,897 square feet of interior living area, such as sitting, foyer, dining, kitchen, nook, master bath, office, bath, bedroom, utility, and master bedroom, and a 761 square foot garage. In the brief, the appellants recounted the board of review proceeding and concluded the subject was overvalued for assessment purposes.

Based on this evidence, the appellants requested a reduction in the subject's assessment to $88,980, which would reflect a market value of $266,967 or $140.73 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.[4]

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $122,380. The subject's assessment reflects a market value of $367,177 or $193.56 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.[5]

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located in Camp Point or Liberty and from next door to the subject to 10 miles from the subject. Comparable #5 is the same sale as the appellant's comparable #1. The parcels range in size from 56,192 to 348,480 square feet of land area and are improved with ranch-style homes ranging in size from 1,350 to 1,700 square feet of living area. The dwellings are from 20 to 24 years old. Each home has a basement with 969 to 1,625 square feet of finished area, 2.5 or 3 bathrooms, central air conditioning, and a 2-car or a 3-car garage. Comparable #2 has a second garage with 1,500 square feet of building area and comparable #4 has a 1,280 square foot shop. The comparables sold from October 2007 to May 2025 for prices ranging from $208,250 to $390,000 or from $154.26 to $249.11 per square foot of living area, including land.

The board of review submitted a brief contending the appellants' comparables #7, #8, and #9 are located in a different township than the subject and/or differ from the subject in design. The

[3] The Board finds the appellants submitted information on additional properties were not submitted on the Property Tax Appeal Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the information on the additional comparable properties submitted by the appellants are given no weight.

[4] Based on a dwelling size of 1,897 square feet of living area.

[5] Based on a dwelling size of 1,897 square feet of living area.

board of review submitted the same schematic drawing of the subject home that was presented by the appellants. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellants submitted a brief contending that the subject home is 1,877 square feet based on an appraisal of the subject in 2009. The appellants argued the subject has a 789 square foot covered porch and deck with 624 square feet of covered area, which are not living area. The appellants submitted a list of interior room measurements for the subject home and two pages purportedly from this 2009 appraisal stating the subject has a 789 square foot deck and porch with 624 square feet of covered area and reporting the subject has 1,877 square feet of living area.

The board of review submitted its sur-rebuttal on May 28, 2026, which the Board finds was not timely filed within 30 days of the Board's March 26, 2026 letter notifying the parties of their 30-day rebuttal period.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board finds the appellants reported a dwelling size of 1,877 square feet but submitted a schematic drawing depicting 1,897 square feet. In rebuttal, the appellants argued a 2009 appraisal reported a dwelling size of 1,877 square feet, but the Board finds the appellants did not submit any drawing or measurements from that appraisal depicting 1,877 square feet. The Board gave no weight to the appellants' argument that the schematic drawing depicting 1,897 square feet includes a covered porch and deck. The Board finds these improvements are not depicting in this drawing, which includes only interior living area. The Board gave little weight to the appellants' measurements, which were not explained and appear to present simple measurements for complexly shaped area. Thus, the Board finds the schematic drawing depicting 1,897 square feet of living area, which was submitted by both parties, to be the best evidence of the subject's dwelling size. Nonetheless, the Board finds the difference of 20 square feet of living area asserted by the appellants is minimal and does not materially affect the Board's comparison of the sales in this record to the subject.

The record contains a total of eight comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellants' comparables #7, #8, and #9, which are located more than 20 miles from the subject when sales located closer in proximity to the subject were available as shown by the board of review's comparables. Moreover, the appellants' comparable #8 differs from the subject in design. The Board also gives less weight to the appellants' comparable #1/board of review's comparable #5 and the board of review's comparable #2, which sold in 2007 or 2020, less proximate in time to the January 1, 2025 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #1, #3, and #4, which sold more proximate in time to the assessment date and are more similar to the subject in location, ranch-style design, age, and some features. These comparables vary in their similarity to the subject in site size, dwelling size, and garage size, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. Furthermore, these comparables each have finished basement area unlike the subject, suggesting downward adjustments would be needed for this feature, and one comparable has a shop unlike the subject, suggesting a downward adjustment would be needed for this feature. None of these comparables has a shed like the subject, suggesting an upward adjustment to the comparables for this feature would be needed. These most similar comparables sold for prices ranging from $310,000 to $390,000 or from $182.35 to $249.11 per square foot of living area, including land. The subject's assessment reflects a market value of $367,177 or $193.56 per square foot of living area, including land, which is within the range established by the best comparable sales in this record.

The Board finds the board of review's comparable #1 is the most similar to the subject in location and dwelling size and sold for a price of $310,000 or $182.35 per square foot of living area, land included. After considering appropriate adjustments to the best comparables for differences from the subject, and giving the most weight to the board of review's comparable #1, the Board finds the subject's assessment is excessive. Based on this evidence, the Board finds a reduction in the subject's 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:

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

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