FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Janice Hamberg
DOCKET NO.: 25-00130.001-R-1
PARCEL NO.: 15-050-007-10

The parties of record before the Property Tax Appeal Board are Janice Hamberg, the appellant; and the Warren 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 **Warren** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$1,010
IMPR.:	$3,990
TOTAL:	$5,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Warren 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 .35 acre site containing a 6,560 square foot Quonset building. The building was constructed in 1956. The property is located in Little York, Sumner Township, Warren County.

The appellant contends assessment inequity with regard to both the land and the improvement as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located within .5 of a mile of the subject. The comparables consist of two vacant sites and two improved sites. Comparables #3 and #4 are improved with steel buildings containing either 4,250 or 8,080 square feet of building area. The buildings were constructed in 1957 and 1968. The comparables have sites ranging in size from .53 of an acre to 1.9 acres. The comparables have land assessments ranging from $1,150 to $3,000. Comparables #3 and #4 have improvement assessments of $12,170 and $16,350 or from $1.51 and $3.85 per square foot of building area. The appellant also submitted a memorandum arguing that the comparables feature electricity, heating, and plumbing among other amenities the subject lacks. Based on this evidence, the appellant requested a reduced land assessment of $520 and a reduced improvement assessment of $3,280 or $.50 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $5,000. The subject property has a land assessment of $1,010 and an improvement assessment of $3,990 or $.60 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables located from .2 of a mile to 16 miles from the subject. The comparables consist of three vacant lots and three improved sites. The comparables labeled as comparables #5 through #7 are improved with Quonset buildings ranging in size from 1,344 to 6,307. The buildings were constructed from 1935 to 2002. Comparables #5 and #6 have sites containing .3 and .31 of an acre of land area. Three comparables have land assessments ranging from $1,250 to $1,640. Three comparables have improvement assessments ranging from $3,300 to $12,323 or from $1.68 to $2.46 per square foot of building area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayer contends 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the comparables have land assessments ranging from $1,250 to $3,000. The subject's land assessment of $1,010 is below the range of the comparables in the record. After considering adjustments for differences between the comparables and the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board has given reduced weight to the comparables submitted by the board of review, which differ from the subject in age and/or location. The Board finds the two comparables presented by the appellant are overall more similar to the subject in age, location, and building size. These comparables have improvement assessments of $12,170 and $16,350 or from $1.51 and $3.85 per square foot of building area. The subject's improvement assessment of $3,990 or $.61 per square foot of building area falls below the two best comparables in this record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not 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

AGENCY

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

APPELLANT

Janice Hamberg
102 N West St
Little York, IL 61453-0125

COUNTY

Warren County Board of Review
Warren County Courthouse
100 W Broadway
Monmouth, IL 61462