



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

APPELLANT: Karen Schiesel  
DOCKET NO.: 15-06727.001-R-1  
PARCEL NO.: 13-24-305-003

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

**LAND:** \$18,990  
**IMPR.:** \$105,703  
**TOTAL:** \$124,693

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Peoria County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2015 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 and one-half-story dwelling of brick and frame exterior construction with 2,672 square feet of living area.<sup>1</sup> The dwelling was constructed in 2005 and features a full basement with a finished area, central air-conditioning, a fireplace and an 857-square foot attached garage. The property is located in Peoria, Peoria Township, Peoria County.

The appellant, Karen Schiesel, a/k/a Karen Rosenberg, appeared before the Property Tax Appeal Board along with her husband, Mark Rosenberg, who has been a real estate broker since 1990. The parties claim unequal treatment in the assessment process regarding the subject's

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<sup>1</sup> At hearing, a discrepancy in the square footage of the dwelling and garage was discovered. Parties were given additional time to come to an agreement on the correct square footages. Appellant produced a sketch from an appraisal prepared for another year's appeal. The sketch depicts the dwelling as consisting of 2,672 square feet of living area and the garage as having 857 square feet of building area. The board of review agreed to the use of those measurements in future assessments of the property.

improvements and overvaluation as the bases of the appeal. The appellant submitted information on three comparable dwellings in support of the arguments. The comparables have the same neighborhood code as the subject and are located from .320 to .75 of a mile from the subject. The lots are improved with one, one-story dwelling and two, two-story dwellings of stucco or brick and frame exterior construction ranging in size from 2,507 to 3,463 square feet of living area. The homes were built from 1997 to 2001. The comparables have basements with finished areas, central air conditioning and garages ranging in size from 744 to 884 square feet of building area. Two of the comparables each have a fireplace. The comparables have improvement assessments ranging from \$90,030 to \$119,090 or from \$31.22 to \$35.91 per square foot of living area. The comparables sold from July 2015 to October 2015 for prices ranging from \$345,000 to \$400,000 or from \$114.20 to \$137.61 per square foot of living area, including land.

Rosenberg testified that they chose comparable #1, which is next door to the subject property, to show that although it is a much bigger house on a bigger lot and of better construction than the subject, its improvement assessment is lower than the subject's. He further argued that board of review comparables #2 and #3 are not good comparables as comparable #2 is a five-bedroom home and comparable #3 is a ranch with a finished basement, all dissimilar when compared to the subject. He agreed that board of review comparable #1 was a very good comparable and contended that the subject should be assessed no higher than that comparable and that he would like to have its same improvement assessment of \$35.49 per square foot of living area.

Based on this evidence, the appellant requested a total assessment of \$119,980 reflecting a market value of approximately \$359,940 or \$134.71 per square foot of living area, land included, and an improvement assessment of \$100,990 or \$37.80 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's assessment of \$139,780, which reflects a market value of \$420,265 or \$157.28 per square foot of living area, land included, when using the 2016 three-year average median level of assessment for Peoria County of 33.26% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$120,790 or \$45.21 per square foot of living area,

Rick Salisbury appeared on behalf of the board of review. In support of its contention of the correct assessment, the board of review submitted information on three comparables. The comparables are located from .27 to .42 of a mile from the subject and are improved with one, one-story, one, 1-1/2-story dwelling, and one, two-story dwelling of brick and frame exterior construction. The dwellings range in size from 2,290 to 3,288 square feet of living area and were built from 2002 to 2006. The comparables have full basements, one with finished area, central air conditioning, one or two fireplaces, and garages ranging in size from 644 to 822 square feet of building area. The comparables have improvement assessments ranging from \$87,900 to \$140,940 or from \$35.49 to \$42.86 per square foot of living area. The comparables sold from March 2013 to May 2014 for prices ranging from \$415,000 to \$470,000 or from \$142.94 to \$191.05 per square foot of living area, including land.

Based on this evidence, the board of review requested the subject's improvement assessment and total assessment be confirmed.

In rebuttal, appellant submitted a brief critiquing the board of review's comparables.

### **Conclusion of Law**

As one of the bases of the appeal, the taxpayer contends that 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 on this basis.

The parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board gave less weight to appellant's comparable #3 which differs in design from the subject. The Board gave less weight to the 2013 sales of board of review comparables #1 and #3 which are dated and less indicative of the market value as of the subject's January 2015 assessment date.

The Board finds the best evidence of market value to be appellant's comparables #1 and #2 and board of review comparable #2. These comparables sold from May 2014 to August 2015 for prices ranging from \$349,000 to \$470,000 or from \$114.20 to \$142.94 per square foot of living area including land. The Board finds these comparables are similar to the subject in location, land area, design, age, dwelling size, and most features. The subject's assessment reflects a market value of approximately \$420,265 or \$157.28 per square foot of living area, including land. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is higher than the best comparables on a per square footage basis. Therefore, a reduction in the subject's assessment is warranted on this basis.

The appellant also contended unequal treatment in the subject's building assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in assessment for overvaluation, the Board finds no further 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.

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Chairman



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Member

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Member



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Member

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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 18, 2019



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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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COUNTY

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