



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

APPELLANT: Tateon Prusaczyk  
DOCKET NO.: 22-03115.001-R-1  
PARCEL NO.: 02-31-151-006

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

**LAND:** \$12,950  
**IMPR.:** \$72,080  
**TOTAL:** \$85,030

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Williamson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 brick and vinyl siding exterior construction with 2,465 square feet of living area. The dwelling was constructed in 1996 and is approximately 27 years old. Features of the home include a crawl space foundation, central air conditioning, a fireplace, a 2-car attached garage, and a 3-car detached garage.<sup>1</sup> The property has a 1.05 acre site and is located in Herrin, Herrin Township, Williamson County.

The appellant's appeal is based both on overvaluation and assessment inequity regarding the improvement assessment.<sup>2</sup> In support of the overvaluation argument, the appellant submitted

---

<sup>1</sup> The board of review noted the subject's 3-car detached garage was not assessed for the 2022 tax year.

<sup>2</sup> The appellant submitted a petition and evidence on March 15, 2023. The appellant thereafter submitted additional evidence on March 21, 2023 and April 28, 2023. Section 1910.30(g) of the Board's procedural rules provides that "[w]ithout a written or electronic request for an extension, no evidence will be accepted after the petition is filed." Thus, the Board shall not consider these additional submissions submitted after March 15, 2023.

evidence disclosing the subject property was purchased on September 1, 2022 for a price of \$367,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing the sale was not between related parties, the property was sold through a realtor and was advertised for sale for 3 months on the Multiple Listing Service, and the sale was not by contract for deed. In support of the sale, the appellant submitted a copy of a settlement statement disclosing a sale price of \$367,000. The appellant also submitted a copy of a Deed into Trust, which describes a conveyance from the appellant to an irrevocable trust in December, 2022.

The appellant also submitted an appraisal with a value conclusion of \$320,000 for the subject as of January 1, 2023. The appraisal was prepared by Jennifer J. Wade, a certified residential real estate appraiser, for lending purposes. The appraisal states the intended users of the report are those persons involved in the lending process and its use for any other purposes is strictly prohibited. Under the sales comparison approach, the appraiser selected five comparable sales, which sold from April to October 2022 for prices ranging from \$260,000 to \$345,000 or from \$109.12 to \$149.00 per square foot of living area, including land. The appraiser adjusted the comparables for differences from the subject to conclude a value for the subject of \$320,000 as of January 1, 2023. Under the cost approach, the appraiser estimated a site value of \$16,800 based on land sales in the subject's subdivision. The appraiser computed a replacement cost new for the subject home of \$325,925, depreciation of \$86,924, and an "as is" value of site improvements of \$24,500. Based on the foregoing, the appraiser calculated a value of \$280,301 for the subject as of January 1, 2023 under the cost approach. The appraiser gave more weight to the sales comparison approach in concluding a value of \$320,000 for the subject as of January 1, 2023.

In support of the assessment inequity argument, the appellant submitted information on five equity comparables located on the same street as the subject. The comparables are improved with 1-story, 2-story, or part 1-story part 2-story homes<sup>3</sup> of siding or brick and siding exterior construction and range in size from 2,044 to 3,024 square feet of living area. The dwellings range in age from 19 to 32 years old. Four homes each have a basement and four homes each have a fireplace. Each home has central air conditioning and a 2-car or a 3-car garage. Comparables #1, #2, and #5 each have an inground swimming pool. The comparables have improvement assessments ranging from \$55,300 to \$104,130 or from \$27.05 to \$35.67 per square foot of living area.<sup>4</sup>

The appellant also submitted a brief asserting that the September 2022 sale price is higher than the subject's appraised value. The appellant argued the subject home was assessed as having 2,864 square feet of living area when it has only 2,565 square feet of living area according to the appraisal.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$85,030 which would reflect a market value of \$255,116 or \$103.50 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

---

<sup>3</sup> Additional details regarding the comparables are found in their property record cards presented by the appellant, which the Board finds to be the best evidence of the comparables' features and amenities.

<sup>4</sup> The parties differ regarding the improvement assessment of comparable #1 which is common to both parties. The Board finds the best evidence of this comparable's improvement assessment is found in the board of review's grid analysis.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,030. The subject's assessment reflects a market value of \$273,117 or \$110.80 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%. The subject has an improvement assessment of \$78,080 or \$31.68 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from adjacent to the subject to 2.84 miles from the subject. Comparable #4 is the same property as the appellant's comparable #1. The comparables are improved with 1-story, 1.5-story, or part 1-story and part 2-story homes of brick or frame exterior construction ranging in size from 2,242 to 2,890 square feet of living area. The dwellings were built from 1991 to 2005. Each home has central air conditioning and a 2-car attached garage. One home has a basement and three homes each have a fireplace. The comparables have improvement assessments ranging from \$63,030 to \$80,960 or from \$26.26 to \$35.67 per square foot of living area.

The board of review submitted a brief contending that comparables are common to the appraisal sales or the appellant's comparables. The board of review asserted that when the appellant purchased the subject home, the property had many items of curable damage and has since been renovated. The board of review explained the subject's assessment would increase next year as the subject's detached garage was not previously included in its assessment. Based on this evidence the board of review requested the subject's assessment be sustained.

In written rebuttals, the appellant argued the board of review assessed the subject using an incorrect dwelling size. The appellant further argued other properties should have their assessments lowered and presented information on additional comparables.<sup>5</sup> The appellant contended three of the board of review's comparables are located outside the subject's subdivision. The appellant also submitted photographs of one of the subject's windows, contending the screens are faded.<sup>6</sup>

### **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 only evidence of market value in the record to be a September 2022 sale of the subject and an appraisal of the subject as of January 1, 2023. The Board gives little weight to the appraisal as the appraiser stated it was intended only for the lending transaction and was not

---

<sup>5</sup> Only the subject property is the subject matter of this appeal and the Board has no jurisdiction over the assessments of these other properties described by the appellant in rebuttal. Furthermore, evidence of new comparables is not permitted in rebuttal under Section 1910.66(c) of the Board's procedural rules.

<sup>6</sup> The Board finds this evidence is not responsive to the board of review's evidence and was not presented with the appellant's petition and evidence. The Board finds this new evidence is also barred by Section 1910.66(c).

to be used for any other purposes. Moreover, the appraisal states a value conclusion as of January 1, 2023 rather than the assessment date of January 1, 2022.

The appellant provided evidence demonstrating the September 2022 sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related, the property was sold using a realtor, the property had been advertised on the open market with the Multiple Listing Service, and it had been on the market for 3 months. In further support of the transaction, the appellant submitted a copy of the settlement statement. 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.

The Illinois Supreme Court has held that a contemporaneous sale between parties dealing at arm's length is not only relevant to the question of fair cash value, but is practically conclusive on the issue of whether an assessment is reflective of market value. Korzen v. Belt Railway Co. of Chicago, 37 Ill. 2d 158, 161, 226 N.E.2d 265, 267 (Ill. 1967). The Board finds the purchase price is above the market value reflected by the assessment.

In this appeal, the subject's assessment reflects a market value of \$273,117 or \$110.80 per square foot of living area, land included, which is below the September 2022 sale price. Therefore, based on this record, the Board finds a reduction in the subject's assessment for overvaluation is not justified as the subject property has not been overvalued in its assessment.

The appellant also contends assessment inequity as a 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 record contains a total of eight equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, and #3 which are located more than one mile from the subject. Moreover, the board of review's comparable #2 is a 15% larger home than the subject and the board of review's comparable #3 is a 1-story home unlike the subject. The Board also gives less weight to the appellant's comparables #2 and #3, due to substantial differences from the subject in dwelling size and/or 1-story design unlike the subject.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1/board of review's comparable #4 and the appellant's comparables #4 and #5, which are similar to the subject in dwelling size, age, location, and some features, although these comparables each have a basement unlike the subject and two of these comparables each have an inground swimming pool unlike the subject, suggesting adjustments to these comparables would

be needed to make them more equivalent to the subject.<sup>7</sup> These three most similar comparables have improvement assessments that range from \$72,250 to \$86,470 or from \$28.92 to \$35.67 per square foot of living area. The subject's improvement assessment of \$78,080 or \$31.67 per square foot of living area falls within the range established by the best comparables in this record. Based on this evidence, and after considering appropriate adjustments to the best comparables for differences from the subject, such as foundation type and inground swimming pool amenity, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment commensurate with the appellant's request is justified.

---

<sup>7</sup> The Board recognizes the only one of the subject's garages was assessed for tax year 2022, and thus, this difference is not considered in this 2022 tax year appeal.

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:

December 19, 2023



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

Tateon Prusaczyk  
4 Timbercreek Dr  
Herrin, IL 62948

COUNTY

Williamson County Board of Review  
Williamson County Courthouse  
200 West Jefferson Street  
Marion, IL 62959