



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

APPELLANT: Shari Berry
DOCKET NO.: 23-00107.001-R-1
PARCEL NO.: 07-04-309-001

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

LAND: \$1,252
IMPR.: \$20,222
TOTAL: \$21,474

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Livingston County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 parties appeared before the Property Tax Appeal Board for a hearing at the Livingston County Courthouse pursuant to a prior written notice. Appearing was the appellant Shari Berry and appearing on behalf of the Livingston County Board of Review was Shelly Renken, Supervisor of Assessments.

The subject property consists of a 1-story dwelling of frame exterior construction with 1,037 square feet of living area. The dwelling was constructed in 1910 and is approximately 113 years old. Features of the home include a partial basement,¹ central air conditioning, a 184 square foot enclosed porch, a 190 square foot enclosed porch, a 352 square foot garage and a 672 square foot garage. The property has a 30,927 square foot site and is located in Long Point, Long Point Township, Livingston County.

¹ The Board finds the appellant submitted photographic evidence that depicts the subject as having a partial basement.

The appellant contends assessment inequity regarding the improvement only as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables located in Long Point or approximately two or three blocks from the subject. The comparables are improved with 1-story or 2-story dwellings of frame exterior construction ranging in size from 1,056 to 2,206 square feet of living area. The homes are 67 to 148 years old and have partial or full basements. Two dwellings have central air conditioning and each comparable has a garage ranging in size 440 to 900 square feet of living area. Comparable #1 has a 256 square foot shed. The comparables have improvement assessments ranging from \$19,968 to \$23,732 or from \$10.76 to \$19.50 per square foot of living area. Based on this evidence the appellant requested a reduction the subject's improvement assessment to \$18,000 or \$17.36 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,759. The subject property has an improvement assessment of \$22,507 or \$21.70 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 in Long Point.² The comparables are improved with 1-story dwellings of frame exterior construction ranging in size from 1,032 to 1,643 square feet of living area. The homes were built in 1900 or 1905 and have partial or full basements. Two dwellings have central air conditioning and each comparable has a garage ranging in size 576 to 1,064 square feet of living area. Comparable #2 has an additional 432 square foot garage. The comparables have improvement assessments ranging from \$21,207 to \$32,375 or from \$18.17 to \$20.86 per square foot of living area. At the hearing the board of review offered to stipulate to \$20,222 or \$19.50 per square foot of living area.

In rebuttal, the appellant asserted the board of review comparables have lower improvement assessments per square foot than the subject; and they are not similar to the subject, noting differences in room count, living area, and/or garage amenity. The appellant rejected the stipulation offered by the board of review.

Conclusion of Law

The appellant 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 based on the evidence in the record a reduction in the subject's assessment is warranted.

² At the hearing the board of review noted comparables #5 and #6 were submitted as comparable sales, not equity comparables and therefore, will not be considered further in this equity analysis.

The parties submitted eight equity comparables for the Board's consideration located in Long Point. The Board gives less weight to the appellant's comparables as well as board of review comparables #1 and #3 due to significant differences in age and/or dwelling size when compared to the subject. In addition, appellant's comparable #4 is a 2-story home whereas the subject is a 1-story home.

The Board finds the best evidence of assessment equity to be board of review comparables #2 and #4 which overall are most similar to the subject in design, age, dwelling size and features. These comparables had improvement assessments of \$21,207 and \$21,523 or \$19.44 and \$20.86 per square foot of living area. The subject's improvement assessment of \$22,507 or \$21.70 per square foot of living area falls above the two best comparables in this record. After considering adjustments to the best comparables for differences, the Board finds the subject's improvement assessment is excessive and 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: _____

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:

May 19, 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

Shari Berry
303 E. 4th Street
P.O. Box 16
Long Point, IL 61333

COUNTY

Livingston County Board of Review
Livingston Cty. Historic Courthouse
112 West Madison Street
Pontiac, IL 61764