



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

APPELLANT: Kyle Barber
DOCKET NO.: 23-00109.001-R-1
PARCEL NO.: 02-02-14-107-033

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

LAND: \$17,070
IMPR.: \$155,500
TOTAL: \$172,570

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell 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 subject property consists of a 1.5-story dwelling of frame exterior construction with 3,320 square feet of living area.¹ The dwelling was constructed in 2018 and is approximately 5 years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, and an 827 square foot garage. The property has a 12,632 square foot site and is located in Washington, Washington Township, Tazewell County.

The appellant's appeal is based on assessment inequity regarding the subject's improvement assessment. In support of this argument, the appellant submitted information on three equity comparables located within 0.5 of a mile from the subject, two of which are within the same assessment neighborhood code as the subject. The comparables are improved with 1-story or 1.5-story homes of brick or brick and frame exterior construction ranging in size from 2,351 to

¹ The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the subject's property record card presented by the board of review, which was not refuted by the appellant.

3,185 square feet of living area.² The dwellings were built in 2014 or 2017. Each home has a basement with finished area, central air conditioning, and a garage ranging in size from 717 to 1,092 square feet of building area. Two homes each have a fireplace. The comparables have improvement assessments ranging from \$137,060 to \$149,680 or from \$47.04 to \$58.30 per square foot of above ground living area.³ Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$152,930.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$196,400. The subject has an improvement assessment of \$179,330 or \$54.01 per square foot of above ground living area.

In support of its contention of the correct assessment, the board of review submitted property record cards and printouts for its comparables on March 19, 2024. The board of review did not present its comparables in the grid analysis of the Board of Review Notes on Appeal form. 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 (86 Ill. Admin. Code § 1910.80) 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 comparable properties submitted by the board of review is given no weight.

The board of review also submitted a brief contending that the subject sold in 2022 for a price of \$555,000. The board of review asserted the appellant's comparable #1 differs from the subject in style. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant filed an additional appeal petition and evidence contending overvaluation. Section 1910.66(c) of the Board's procedural rules (86 Ill. Admin. Code § 1910.66(c)) provides: "Rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. A party to the appeal shall be precluded from submitting its own case in chief in the guise of rebuttal evidence." The Board finds the appellant's rebuttal evidence seeks to present a new basis for the appeal and new evidence in support of these new arguments, which is not permitted under Section 1910.66(c). Accordingly, the Board will not consider the rebuttal evidence submitted by the appellant.

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

² The Board finds the appellant has included the finished basement area in the reported above ground living area, based on the property record cards presented by the board of review for the subject and for comparable #2. The Board has reported the above ground living area, not including the finished basement area.

³ The Board has recalculated the per square foot assessments based on the correct dwelling sizes.

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

The Board finds the only evidence of assessment equity to be the appellant's comparables, which are similar to the subject in age, location, and features, although two comparables are 1-story homes compared to the subject 1.5-story home and are substantially smaller homes than the subject, being 20% and 29% smaller, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The comparables have improvement assessments that range from \$137,060 to \$149,680 or from \$47.04 to \$58.30 per square foot of above ground living area. The subject's improvement assessment of \$179,330 or \$54.01 per square foot of above ground living area falls above the range established by the best comparables in terms of total improvement assessment and within the range on a per square foot basis. However, after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the subject's assessment to be excessive.

Based upon this record, 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 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: _____

August 20, 2024



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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