



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

APPELLANT: Scott Bauknecht
DOCKET NO.: 23-03533.001-R-1
PARCEL NO.: 14-14-25-101-016

The parties of record before the Property Tax Appeal Board are Scott Bauknecht, 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: \$14,714
IMPR.: \$149,075
TOTAL: \$163,789

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 Scott Bauknecht and appearing on behalf of the Livingston County Board of Review was Shelly Renken, Supervisor of Assessments.

The subject property consists of a 3-acre site that is improved with a 2-story dwelling that was constructed in 2006. The property is located in Pontiac, Rooks Creek Township, Livingston County.

The appellant contends assessment inequity regarding the land only as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables that are located in the same subdivision as the subject. The comparables have sites with 1.5 or 3.64 acres

of land. The comparables have land assessments ranging from \$11,896 to \$16,898 or from \$4,642 to \$9,697 per acre of land area.

At the hearing and in written documentation the appellant argued the subject's land is being inequitably assessed based on similar properties within the subject neighborhood. The appellant noted all four comparable properties either touch his property or touch each other. The appellant further argued comparables #1 and #2 are 21% larger than his property but are assessed for less than the subject property. The appellant also submitted a map depicting the location of the subject in relation to the comparables. Based on this evidence, the appellant requested a reduction in the subject's land assessment \$14,714.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$178,169. The subject property has a land assessment of \$29,094 or \$9,698 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four land equity comparables that are located in the same subdivision as the subject. Board of review comparable #1 is the same property as appellant's comparable #4. The comparables have sites ranging in size from 1.50 or 5.04 acres of land. The comparables have land assessments ranging from \$14,545 to \$48,878 or from \$9,698 or \$10,214 per acre of land area. The board of review submitted an aerial site map of the subject parcel and other parcels within the subdivision that contains both parties' comparable properties.

Renken stated that the board of review comparables #2 and #3 are located right across the road from the subject property and are assessed at \$9,698 per acre like most lots in the subdivision.

In rebuttal the appellant argued the lots in the subject subdivision have been decreasing in value based on recent sales but the assessed values for the lots in the subject neighborhood have been increasing. The appellant further argued board of review comparable #1/appellant's comparable #4 is being over assessed based on its recent sale in March 2022 for \$25,000. Lastly appellant argued board of review comparables sales #3 and #4 sold to one individual in the fall of 2020 for a price of \$510,000 which contained a house and a separate pool house. The appellant asserted the supervisor of assessments arbitrarily applied a lot value to these properties that was higher than the current sales can support.

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

The record contains eight comparable properties for the Board's consideration that are all located within the same subdivision as the subject. The Board gives less weight to appellant's

comparables #3 and #4 as well as the board of review comparables which are less similar to the subject's site in size.

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #2 which are most similar to the subject site in size. These comparables each had a land assessment of \$16,898 or \$4,642 per square foot of land area. The subject's land assessment of \$29,094 or \$9,698 per square foot of land area is greater than the two best land assessment comparables in this record. Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment commensurate with the appellant's request 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

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 16, 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

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