



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

APPELLANT: Kent Anthony  
DOCKET NO.: 23-05150.001-R-1  
PARCEL NO.: 17-17-246-008

The parties of record before the Property Tax Appeal Board are Kent Anthony, the appellant; and the LaSalle County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **No Change** in the assessment of the property as established by the **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,609  
**IMPR.:** \$32,567  
**TOTAL:** \$36,176

Subject only to the State multiplier as applicable.

### **Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the LaSalle 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-story dwelling of brick exterior construction with 1,009 square feet of living area. The dwelling was constructed in 1957 and is approximately 66 years old. Features of the home include a basement and a 273 square foot garage. The property has an approximately 3,049 square foot site and is located in Peru, Peru Township, LaSalle County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables located in Peru and within 0.45 of a mile from the subject. Comparable #6 has no assessment information, therefore, this comparable shall not be analyzed or considered any further.<sup>1</sup> The eight equity comparables are improved with 1-story dwellings of brick, frame or stucco exterior construction ranging in size from 747 to 1,340 square feet of living area. The

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<sup>1</sup> The Board finds appellant comparable #6 is a tax exempt property as disclosed in its property record card submitted by the appellant.

homes were built from 1864 to 1970. Each comparable has a basement and a garage ranging in size from 280 to 576 square feet of building area. Six dwellings have central air conditioning and one home has a fireplace. The comparables have improvement assessments ranging from \$18,313 to \$40,131 or from \$13.67 to \$47.74 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$21,166 or \$20.98 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 \$36,176. The subject has an improvement assessment of \$32,567 or \$32.28 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on six equity comparables located within 0.53 of a mile from the subject property. Board of review comparables #1, #5 and #6 are the same properties as the appellant's comparables #1, #3 and #5, respectively. The comparables are improved with 1-story dwellings of brick, brick and stone or brick and vinyl exterior construction ranging in size from 747 to 1,312 square feet of living area. The homes range in age from 54 to 83 years old. Each comparable has a basement, with one having finished area. Five dwellings have central air conditioning, two homes each have one fireplace and a garage ranging in size from 264 to 480 square feet of building area. The comparables have improvement assessments ranging from \$34,487 to \$41,535 or from \$30.59 to \$47.74 per square foot of living area. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains 11 equity comparables for the Board's consideration, as three properties were common to the parties and one property lacked any assessment information. The Board gives less weight to appellant comparables #3, #4, #5, #7 and #9 as well as board of review comparables #2, #4, #5 and #6, including two of the common properties, which are overall less similar to the subject in age and/or dwelling size.

The Board finds the best evidence of assessment equity to be appellant comparables #1, #2, #8 and board of review comparables #1 and #3, including one common property, which are more similar to the subject in location, age, design, dwelling size and other features. These comparables have improvement assessments that range from \$29,402 to \$41,535 or from \$30.63 to \$35.81 per square foot of living area. The subject's improvement assessment of \$32,567 or \$32.28 per square foot of living area falls within the range established by the best comparables in this record. After considering appropriate adjustments to the best comparables for differences

from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which, appears to exist on the basis of the evidence in this record.

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: \_\_\_\_\_

February 18, 2025



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

Kent Anthony  
2417 Market Street  
Peru, IL 61354

COUNTY

LaSalle County Board of Review  
LaSalle County Government Center  
707 Etna Road  
Ottawa, IL 61350