



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

APPELLANT: Ryan C & Elizabeth J Cheek
DOCKET NO.: 23-06053.001-R-1
PARCEL NO.: 2-53-1360-050

The parties of record before the Property Tax Appeal Board are Ryan C & Elizabeth J Cheek, the appellants, and the Perry 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 **Perry** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,722
IMPR.: \$57,508
TOTAL: \$61,230

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Perry 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 frame exterior construction with 1,413 square feet of living area.¹ The dwelling was built in 2001 and is approximately 23 years old. Features of the home include a basement, central air conditioning, a 775 square foot garage and a 648 square foot pole building. The property has a 20,800 square foot site and is located in Pickneyville, T5S R3W Township, Perry County.

The appellants contend overvaluation and assessment equity as the bases of the appeal. In support of these arguments the appellants submitted information on nine comparable properties that are located 1.5 to 4.6 miles from the subject. The comparables have sites ranging in size from 13,200 to 87,120 square feet of land that are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 1,332 to 1,880 square feet of living area.

¹ The Board finds the best description of the subject property was the property record card that was submitted by both the appellants and the board of review.

According to the property record cards submitted by the appellants, the dwellings were built from 1931 to 2013 and are approximately 10 to 92 years old. Three comparables are reported to have finished basements. Each comparable has central air conditioning and a garage ranging in size from 396 to 768 square feet of building area. Comparable #3 has two fireplaces. Five comparables have one or more other structures ranging in size from 128 to 1,800 square feet of building area. Seven comparables sold from 2013 to 2022 for prices ranging from \$52,500 to \$185,000 or from \$36.45 to \$139.93 per square foot of living area, including land. The comparables have land assessments ranging from \$3,521 to \$9,383 or from \$.04 to \$.36 per square foot of land area and improvement assessments ranging from \$30,584 to \$65,344 or from \$18.20 to \$49.42 per square foot of living area.

The appellants argued their home has not been remodeled or updated. The subject also does not have city water and gas and lacks concrete streets and curbs. For these reasons the appellants argued homes in the subject neighborhood do not sell as high as other subdivisions with these amenities such as Imperial Heights or Oxbow and their purchase prices and assessed values are not consistent. The appellants also submitted a chart that showed the real estate taxes paid and percentage increase/decrease from 2011 to 2023 tax years.

Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$61,230. The subject's assessment reflects a market value of \$181,100 or \$128.17 per square foot of living area, land included, when using the 2023 , average median level of assessment for Perry County of 33.81% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$3,722 or \$.18 per square foot of land area and an improvement assessment of \$57,508 or \$40.70 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties that were submitted and described by the appellants. Based on this evidence the board of review requested confirmation of the subject's assessment.

The appellants submitted a 3-page rebuttal letter reiterating that the subject is over-assessed. The appellants also asserted the board of review's evidence had several errors in reference to the subject property and the board of review comparables.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven comparable sales for the Board's consideration, four of which were common comparables. The Board gave less weight to appellants' comparables #1, #3, #5, #6 and #7 as well as board of review comparables #1 and #4 due to significant differences in age

when compared to the subject. In addition, appellants' comparables #1, #3 and #5 sold from 2013 to 2019 too remote in time to be reflective of market value as of the January 1, 2023 assessment date.

The Board finds the best evidence of market value to be the parties' two remaining common comparables (appellants' comparables #8 and #9/board of review comparables #2 and #3, respectively) which sold proximate in time to the assessment date at issue and overall are most similar to the subject in age and dwelling size. However, adjustments to the best comparables would have to be considered for differences in features such as basement foundation, basement finished area and other structures when compared to the subject. They sold from October 2021 and May 2022 for prices of \$179,900 and \$185,000 or \$119.93 and \$138.89 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$181,100 or \$128.17 per square foot of living area including land, which is bracketed by the best comparable sales both on overall value and price per square foot. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported.

Based on this record the Board finds the appellants did not prove by a preponderance of the evidence that a reduction in the subject's assessment is warranted based on overvaluation.

The appellants' also argued assessment inequity as an alternative 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 appellants failed to meet this burden of proof.

The record contains nine assessment comparables for the Board's consideration, four of which were common to both parties.

As to the land assessment, the Board finds the best evidence of assessment equity to be the parties' two common comparables (appellants' comparables #7 and #9/board of review comparables #4 and #3, respectively) which are more similar to the subject in site size than the remaining comparables in the record. The best comparables have land assessments of \$6,174 and \$9,383 or \$.21 and \$.36 per square foot of land area. The subject has a land assessment of \$3,722 or \$.18 per square foot of land area which is below the two best comparables in the record.

As to the improvement assessment, the Board gave less weight to appellants' comparables #1 through #7 as well as board of review comparables #1 and #4 which are less similar in age when compared to the subject dwelling.

The Board finds the best evidence of assessment equity to be the parties' two remaining common comparables (appellants' comparables #8 and #9/board of review comparables #2 and #3, respectively) which overall are more similar to the subject in age and dwelling size. However, adjustments to the best comparables would have to be considered for differences in features such

as basement foundation, basement finished area and other structures when compared to the subject. They have improvement assessments of \$57,216 and \$65,344 or \$38.14 and \$49.06 per square foot of living area, respectively. The subject property has an improvement assessment of \$57,508 or \$40.70 per square foot of living area, which is bracketed by the best comparables in the record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's improvement assessment is supported.

Based on this record the Board finds the appellants did not prove by clear and convincing evidence that a reduction in the subject's land or 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: _____

November 25, 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

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