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

APPELLANT: Ricky J. & Tracy L. Cicardi
DOCKET NO.: 23-06066.001-R-1
PARCEL NO.: 1-53-0230-142

The parties of record before the Property Tax Appeal Board are Ricky J. & Tracy L. Cicardi, 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 ***A Reduction*** 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:** | $8,046 |
| **IMPR.:** | $75,829 |
| **TOTAL:** | $83,875 |

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 brick exterior construction with 1,797 square feet of living area. The dwelling is approximately 29 years old. Features of the home include a partial basement with finished area, central air conditioning, and a 552 square foot garage. The property has an 87,300 square foot site and is located in Pinckneyville, Perry County.

The appellants contends assessment inequity regarding both land and improvement assessments as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within the same assessment neighborhood code as the subject. The parcels range in size from 32,300 to 67,860 square feet of land area and are improved with 1-story homes of brick exterior construction ranging in size from 1,892 to 2,684 square feet of living area. The dwellings range in age from 26 to 29 years old. Two homes have a basement with finished area and one home has a fireplace. Each comparable has central air conditioning and a garage ranging in size from 600 to 704 square feet of building area. Comparable #2 has a second garage. The comparables have land assessments ranging from $3,559 to $5,335 or from $0.05 to $0.15 per square foot of land area and have improvement assessments ranging from $66,945 to $84,175 or from $31.36 to $41.71 per square foot of living area.

The appellants submitted a copy of the final decision of the board of review disclosing the total assessment for the subject of $88,875. The subject has a land assessment of $9,046 or $0.10 per square foot of land area and an improvement assessment of $79,829 or $44.42 per square foot of living area.

Based on this evidence the appellants requested a reduction in the subject’s land assessment to $8,046 or $0.09 per square foot of land area and in the subject’s improvement assessment to $75,829 or $42.20 per square foot of living area.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on February 13, 2025.

## Conclusion of Law

The appellants contend 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 appellants 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 appellant's comparables, which the Board finds are similar to the subject in age, location, and most features. However, the comparables have smaller sites than the subject and one comparable has a substantially larger home than the subject and lacks a basement that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject.

With regard to land assessment equity, the comparables have land assessments ranging from $3,559 to $5,335 or from $0.05 to $0.15 per square foot of land area. The subject’s land assessment of $9,046 or $0.10 per square foot of land area falls above the range established by the best comparables in this record.

With regard to improvement assessment equity, the comparables have improvement assessments that range from $66,945 to $84,175 or from $31.36 to $41.71 per square foot of living area. The subject's improvement assessment of $79,829 or $44.42 per square foot of living area falls within the range established by the best comparables in terms of total improvement assessment and falls above the range on a per square foot basis.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). On this limited record, and after considering appropriate adjustments to the comparables for differences from the subject, the Board has examined the evidence submitted by the appellants and finds that a reduction in the subject's assessment commensurate with the appellants' 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 | Member |

DISSENTING:

C E R T I F I C A T I O N

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: July 15, 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 <u>PETITION AND EVIDENCE</u> 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

Ricky J & Tracy L  Cicardi
805 Twin Lakes Lane
Pinckneyville, IL  62274

COUNTY

Perry County Board of Review
Perry County Government Building
3764  State Route 13/177
Pinckneyville, IL  62274-0177