



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

APPELLANT: Bruce Rheinecker
DOCKET NO.: 23-06068.001-R-1
PARCEL NO.: 2-53-1410-030

The parties of record before the Property Tax Appeal Board are Bruce Rheinecker, the appellant; 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: \$4,640
IMPR.: \$103,000
TOTAL: \$107,640

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 wood and brick exterior construction with 3,057 square feet of living area. The dwelling is approximately 23 years old. Features of the home include a basement with finished area, central air conditioning, and a 600 square foot garage. The property has a 43,560 square foot or 1 acre site and is located in Pickneyville, T5S, R3W Township, Perry County.

The appellant contends assessment inequity concerning both the land and improvements as the basis of the appeal. In support of this argument the appellant submitted information on five equity comparables located within .22 of a mile from the subject. Comparables #1, #2 and #4 are located on the same street as the subject. The comparables have sites ranging in size from .5 acre of an acre to 2.25 acres of land and are improved with 1-story or 2-story dwellings of wood or wood and brick exterior construction ranging in size from 2,467 to 3,531 square feet of living area. Three comparables have basements, two with finished area. Each home has central air

conditioning and a garage ranging in size from 600 to 1,040 square feet of building area. Two comparables each have one fireplace. Three comparables have either 1 or 2 other improvements that were not described. The comparables have land assessments ranging from \$4,490 to \$10,439 or from \$4,640 to \$15,837 per acre of land and improvement assessments ranging from \$85,494 to \$118,573 or from \$26.53 to 39.57 per square foot of living area. Based on this evidence the appellant requested a reduction in the subject's assessment.

The appellant also submitted a final decision issued by the board of review. The subject has a final assessment for the 2023 tax year of \$128,333. The subject has a land assessment of \$6,380 or \$6,380 per acre of land and an improvement assessment of \$122,025 or \$39.92 per square foot of living area.

The board of review did not timely submit its "Board of Review Notes on Appeal" or 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. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

Conclusion of Law

The taxpayer 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 appellant submitted five assessment equity comparables to demonstrate the subject property was not uniformly assessed concerning both the land and improvements. The board of review did not submit any evidence in support of the correct assessment of the subject property or to refute the value evidence submitted by the appellant. 86 Ill.Admin.Code §1910.40(a). Therefore, the board of review was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.69(a).

As to the land assessment the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #4 which are located most proximate to the subject as each is located on the same street as the subject. These comparables each have a land assessment of \$4,640 per acre of land. The subject has a land assessment of \$6,308 per acre of land which is above the best comparables in the record.

As to the improvement assessment, the Board finds the best evidence of assessment equity to be appellant's comparables #1, #2 and #3 which are most similar in dwelling size and have basements when compared to the subject. These comparables had improvement assessments that ranged from \$85,494 to \$100,704 or from \$26.53 to \$31.46 per square foot of living area. The

subject's improvement assessment of \$122,025 or \$39.92 square foot of living area falls above the range established by the best comparables in this record.

Based on this record the Board finds the appellant demonstrated with clear and convincing evidence that the subject's land and improvement were inequitably assessed and a reduction in the subject's 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: _____

October 21, 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

Bruce Rheinecker
713 Briarwood Lane
Pinckneyville, IL 62274

COUNTY

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