



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

APPELLANT: Kevin & Richel Biby
DOCKET NO.: 23-06072.001-R-1
PARCEL NO.: 1-53-0200-130

The parties of record before the Property Tax Appeal Board are Kevin & Richel Biby, 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: \$3,093
IMPR.: \$62,906
TOTAL: \$65,999

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 1.5-story dwelling of brick exterior construction with 1,529 square feet of living area. The dwelling is approximately 60 years old. Features of the home include a basement, central air conditioning, a 775 square foot garage and a 1,200 square foot pole building. The property has a 2-acre or a 43,560 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 five comparable properties that are located .5 of a mile to 3.7 miles from the subject. The comparables have sites ranging in size from 1 acre to 3.82 acres of land that are improved with 1.5-story or 2-story dwellings of brick or brick and siding exterior construction ranging in size from 1,296 to 2,100 square feet of living area. The dwellings are 48 to 93 years old and have basements, four of which have finished area. Each comparable has central air conditioning, a garage ranging in size from 220 to

768 square feet of building area, and other structures ranging in size from 1,200 to 3,328 square feet of building area. Three comparables each have one or two fireplaces. The comparables sold from 2010 to 2022 for prices ranging from \$109,000 to \$192,000 or from \$68.47 to \$143.52 per square foot of living area, including land. The comparables have land assessments ranging from \$3,660 to \$7,017 or from \$989 to \$6,186 per acre and improvement assessments ranging from \$38,264 to \$63,173 or from \$24.04 to \$46.79 per square foot of living area.

The appellants disclosed the subject property was purchased in 2005 for \$129,500 and the only improvement since the purchase of the subject property was a 1,200 square foot pole building that was built in 2015 for approximately \$15,000. The appellants submitted a RealEstimate valuation printout from Realtor.com that disclosed value of \$183,000 for the subject property which is less than the county's current value of the subject property.

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 \$65,999. The subject's assessment reflects a market value of \$195,206 or \$127.67 per square foot of living area, land included, when using the 2023 three year 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 \$3,093 or \$1,547 per acre and an improvement assessment of \$62,906 or \$41.14 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 located from .5 of a mile to 2.9 miles from the subject. Comparables #1, #2 and #3 are the same properties as appellants' comparables #5, #2 and #4, respectively. The board of review's additional comparable (#4) is located 2.1 miles from the subject. This comparable has a 16,988 square foot site that is improved with a 1.5-story dwelling with 1,053 square feet of living area that is 49 years old. Features include a basement with finished area, central air conditioning, and a 500 square foot garage. This property sold in June 2021 for \$150,000 or \$142.45 per square foot of living area, including land. Comparable #4 has a land assessment of \$6,735 and an improvement assessment of \$53,144 or \$50.47 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's assessment.

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 six comparable sales for the Board's consideration, three of which were common comparables. The Board gave less weight to appellants' comparables #1 and #3 which sold in 2010 and 2013 too remote in time to be reflective of market value as of the January 1, 2023 assessment date. In addition, appellants' comparables #1 and #3 are significantly older and

larger than the subject dwelling in age and size, respectively. The Board gives less weight to board of review comparable #4 which has a significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of market value to be the parties' three common comparables which sold proximate in time to the assessment date at issue and have varying degrees of similarity to the subject in location, age, dwelling size and features. The Board finds adjustments to these three comparables would be considered for differences from the subject in age, dwelling size, and/or features. They sold from October 2021 to August 2023 for prices ranging from \$174,000 to \$192,000 or from \$110.62 to \$143.52 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$195,206 or \$127.67 per square foot of living area including land, which falls within the range established by the best comparable sales on a price per square foot basis but is above the range on overall market. 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 six assessment comparables for the Board's consideration.

As to the land assessment, the Board finds the best evidence of assessment equity to be appellants' comparable #1 and the parties' common comparable (appellants' comparable #4/board of review comparable #3) which are more similar to the subject in site size than the remaining comparables in the record. The best comparables have land assessments of \$3,664 and \$3,660 or \$1,822 and \$2,838 per acre. The subject has a land assessment of \$3,093 or \$1,547 per acre which is below the two best comparables in the record.

As to the improvement assessment, the Board less weight to appellants' comparables #1 and #3 which are significantly older and larger dwellings when compared to the subject dwelling, respectively. The Board gives less weight to board of review comparable #4 which has a significantly smaller dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' three common comparables which overall are more similar to the subject in location, age, dwelling size and features. They have improvement assessments ranging from \$55,620 to \$63,173 or from \$37.78 to \$46.79 per square foot of living area. The subject property has an improvement assessment of \$62,906 or \$41.14 per square foot of living area, which falls within the range established 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 justified.

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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