



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

APPELLANT: Mark Redden
DOCKET NO.: 24-00171.001-R-1
PARCEL NO.: 02-02-14-106-006

The parties of record before the Property Tax Appeal Board are Mark Redden, the appellant; and the Tazewell 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 **Tazewell** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$19,530
IMPR.: \$92,741
TOTAL: \$112,271

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2024 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 two-story dwelling of brick and vinyl siding exterior construction with 2,276 square feet of living area.¹ The dwelling is approximately 11 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace and a garage containing 842 square feet of building area. The property has an 11,700 square foot site and is located in Washington, Washington Township, Tazewell County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable properties that are located in Washington and from 1.7 to 3 miles from the subject property. According to the Multiple Listing Service (MLS) printouts provided by the appellant, the comparables are improved with one-story or two-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size

¹ The parties differ as to the subject's site size and dwelling size. The Board finds the best description of the subject is found in the property record card provided by the board of review.

from 1,858 to 2,137 square feet of living area. The dwellings are from 19 to 24 years old. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 380 to 484 square feet of building area. Two comparables each have a fireplace. The comparables sold from April to August 2024 for prices ranging from \$290,000 to \$313,000 or from \$140.38 to \$156.50 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$108,330, which would reflect a market value of \$325,023 or \$142.80 per square foot of living area, including land, when using 2,276 square feet and the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$116,770. The subject's assessment reflects a market value of \$350,345 or \$153.93 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on four comparable properties and according to the property record cards provided by the board of review, these four comparables have the same assessment neighborhood code as the subject. Sales data was provided for comparable #1. Since no sales data was provided for comparables #2, #3 and #4, these three properties will not be further addressed in this analysis. Board of review comparable #1 has an 11,440 square foot site that is improved with a two-story dwelling of brick and vinyl siding exterior construction containing 2,859 square feet of living area. The dwelling is approximately 11 years old and has a basement with finished area, central air conditioning, two fireplaces and a garage with 1,128 square feet of building area. This comparable sold in August 2020 for \$375,000 or \$131.16 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued that the Tazewell County Assessment Officials used old data and not current sales of similar homes, whereas the appellant's comparables are similar homes that have recently sold. The appellant requested a reduction in the subject's 2024 fair market value.

Conclusion of Law

The appellant contends 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2024.

The record contains four comparable sales for the Board's consideration. The Board has given less weight to the appellant's comparable #2 due to its dissimilar one-story design and smaller dwelling size, when compared to the subject's two-story design. The Board has given reduced weight to board of review comparable #1, which sold in 2020, less proximate in time to the lien date at issue than are the sales presented by the appellant and the dwelling is 26% larger in size when compared to the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which sold more proximate in time to the January 1, 2024, assessment date. These two comparables are located in Washington, like the subject and are overall more similar to the subject in dwelling size and design. However, the comparables have varying degrees of similarity when compared to the subject in age and features, suggesting adjustments would be required to make the comparables more equivalent to the subject. Nevertheless, the comparables sold in April and July 2024 for prices of \$300,000 and \$313,000 or for \$140.38 and \$156.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$350,345 or \$153.93 per square foot of living area, including land, which falls above the two best comparables in the record in terms of overall market value but is bracketed by the comparables on a price per square foot basis. 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 excessive. Therefore, based on this record the Board finds a reduction in the subject's assessment is warranted.

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

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