



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

APPELLANT: Kyle Barber  
DOCKET NO.: 24-00188.001-R-1  
PARCEL NO.: 02-02-14-107-033

The parties of record before the Property Tax Appeal Board are Kyle Barber, 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 **No Change** 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:** \$18,400  
**IMPR.:** \$170,360  
**TOTAL:** \$188,760

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 2-story dwelling of frame and brick exterior construction with 3,320 square feet of living area.<sup>1</sup> The dwelling was constructed in 2018 and is six years old. Features of the home include a basement with finished area, central air conditioning, a fireplace, an 827 square foot garage, and an inground swimming pool. The property has an approximately 12,600 square foot site and is located in Washington, Washington Township, Tazewell County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on nine equity comparables located in the subject's assessment neighborhood and within .5 of a mile of the subject. The comparables consist of 1.5-story dwellings of frame and brick exterior construction

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<sup>1</sup> The parties differ as to the subject's design and dwelling size. The Board finds the subject's property record card submitted by the board of review, which depicts first floor square footage of 1,463 and second floor square footage of 1,857, to be the best evidence of design and dwelling size in the record.

ranging in size from 2,679 to 4,364 square feet of living area. The homes were built from 2008 to 2021. Each dwelling has central air conditioning, a fireplace, a basement with five having finished area, and a garage ranging in size from 672 to 1,092 square feet of building area. Three comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$121,650 to \$196,390 or from \$37.38 to \$51.57 per square foot of living area. Based on this evidence, the appellant requested a reduced improvement assessment of \$151,964 or \$45.77 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the board of review final decision disclosing the total assessment for the subject of \$188,760. The subject property has an improvement assessment of \$170,360 or \$51.31 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on two equity comparables located 1.34 and 4.08 miles from the subject.<sup>2</sup> The comparables consist of 2-story dwellings of brick and vinyl siding or stone and vinyl siding exterior construction containing either 2,540 or 2,694 square feet of living area. The homes are 9 and 16 years old. Each dwelling has central air conditioning, a fireplace, a basement with finished area, and a garage containing either 726 or 870 square feet of building area. The comparables have improvement assessments of \$100,360 and \$133,440 or \$39.51 and \$49.53 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 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables #1, #3, and #6, as well as the comparables presented by the board of review, which differ from the subject in dwelling size.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2, #4, #5, #7, #8 and #9, which are similar to the subject in age, location, dwelling size, and some features. These comparables have improvement assessments that range from \$136,840 to \$193,010 or from \$37.38 to \$51.57 per square foot of living area. The subject's improvement assessment of \$170,360 or \$51.31 per square foot of living area falls within the range established

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<sup>2</sup> The Board finds that the board of review did not provide assessment information for its comparable #3, therefore this comparable will not be further analyzed on this record.

by the best comparables in this record and appears supported given the subject's inground swimming pool, a feature five of the six best comparables lack. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not 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: \_\_\_\_\_

September 16, 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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