



FINAL ADMINISTRATIVE DECISION ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Benjamin Leman
DOCKET NO.: 24-00216.001-R-1
PARCEL NO.: 18-09-301-006

The parties of record before the Property Tax Appeal Board are Benjamin Leman, the appellant, by attorney Casey Kepple, of Kepple Law Group, LLC in Peoria; and the Woodford 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 **Woodford** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$64,917
IMPR.:	\$315,947
TOTAL:	\$380,864

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Woodford 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 parties appeared before the Property Tax Appeal Board for a hearing at the Woodford County Board of Review Office in Eureka pursuant to a prior written notice. Appearing on behalf of the appellant was attorney, Casey Kepple and appearing on behalf of the Woodford County Board of Review were board members, Bolden Malcom, Cheryl Suckow, Roger Alig and Supervisor of Assessments, Janet Gibbs.

The subject property consists of a 1-story contemporary style dwelling of stone exterior construction with 3,954 square feet of living area. The dwelling was constructed in 2008.¹ Features of the home include a full finished basement, central air conditioning, five fireplaces, an inground swimming pool, and a 1,097 square foot garage. The property has an approximately

¹ The board of review submitted evidence disclosing the subject was constructed in 2008 which was not refuted by the appellant.

839,488 square foot or 19.27-acre site and is located in Congerville, Montgomery Township, Woodford County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located in Dunlap, Peoria or Morton and from 17.2 to 34.7 miles from the subject.² The comparables have sites ranging in size from 55,757 to 503,989 square feet or from 1.28 to 11.5 acres of land area that are improved with ranch or raised ranch style dwellings of brick, stone, vinyl, cement and/or wood siding exterior construction ranging in size from 3,635 to 5,680 square feet of living area. The dwellings were built from 1958 to 2006 and have basements with finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 768 to 1,144 square feet of building area. The comparables sold from July 2022 to November 2024 for prices ranging from \$685,000 to \$1,100,000 or from \$133.14 to \$234.14 per square foot of living area, including land.

Based on this evidence, the appellant's counsel requested a reduction in the subject's assessment to \$330,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$407,938. The subject's assessment reflects a market value of \$1,223,936 or \$309.54 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.³

In response to the appeal, the board of review disclosed the appellant's comparables are not located in Woodford County whereas the board of review comparables are located in Woodford County. The board of review also asserted the subject is a one-of-a-kind home style in Woodford County.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 22.7 to 27.6 miles from the subject. The comparables have sites ranging in size from 111,949 to 2,511,670 square feet or from 2.57 to 57.66 acres of land area that are improved with part 1-story and part 2-story, 1.5-story or 1-story dwellings of frame exterior construction ranging in size from 2,378 to 4,413 square feet of living area. The dwellings were built from 1974 to 2019 and have basements, three of which have finished area. Each comparable has central air conditioning, one or three fireplaces and a garage ranging in size from 568 to 1,141 square feet of building area. Comparable #1 has an inground swimming pool and a detached garage. Comparable #2 has a guest house. Comparable #3 has an inground swimming pool and an outbuilding. Comparable #4 has an inground swimming pool. The comparables sold from July 2023 to July 2024 for prices ranging from \$775,000 to \$1,100,000 or from \$213.01 to \$462.57 per square foot of living area, including land.

² The appellant submitted a Multiple Listing Service sheet associated with sale of each comparable.

³ 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 §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 board of review also submitted an appraisal of the subject property with an estimated opinion of market value of \$945,000 as of August 22, 2019. The board of review disclosed an adjustment to the assessment of the subject property was done in 2023 at the board of review level. This adjustment was based on the 2019 appraisal value plus equalization factors to derive the 2023 assessment of \$370,988. The 2024 assessment was calculated by applying the 2024 equalization factor of 1.0996 to the 2023 assessment. The board of review further contends the assessed valuations of the comparables used in the appraisal of the subject property supports the subject's assessment.

At the hearing the appellant's counsel stated that a proposed stipulation of approximately \$289 per square foot for the subject property which is the average price per square foot of the board of review comparables was rejected by the board of review. The appellant's counsel also argued the 2019 appraisal of the subject property submitted by the board of review is irrelevant in this case as none of the appraisal comparable sales were used in the appellant's comparable sales analysis, and they all sold 6 years ago.

In closing the appellant's counsel reiterated that the average price per square foot of the board of review comparables supports a reduction in the subject's assessment.

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 based on the evidence in the record a reduction in the subject's assessment is warranted.

As initial matter, the Board gives no weight to the appraisal dated August 22, 2019 submitted by the board of review. The Board finds the appraiser's conclusion of value is not indicative of market value as the effective date of valuation was approximately 6 years prior to the January 1, 2024, assessment date.

The record contains a total of eight comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable sales as well as board of review comparable sale #2 due to significant differences in age or dwelling size. Furthermore, the appellant's comparables are not located in the same county as the subject and board of review comparable #2 is less similar to the subject in site size than the other comparables in the record.

The Board finds the best evidence of market value to be board of review comparable sales #1, #3 and #4 which are most similar to the subject in age and dwelling size. However, adjustments would have to be considered for differences in site size, age, basement size, basement finish and other features. These most similar comparables sold from July 2023 to July 2024 for prices ranging from \$775,000 to \$940,000 or from \$213.01 to \$249.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$1,223,936 or \$309.54 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Based on this evidence and after considering adjustments to the

best comparable sales in the record, the Board finds 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: _____

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:

January 20, 2026



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

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