



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

APPELLANT: Kathryn Petravick
DOCKET NO.: 24-00344.001-R-1
PARCEL NO.: 02-02-15-101-017

The parties of record before the Property Tax Appeal Board are Kathryn Petravick, 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: \$4,900
IMPR.: \$48,430
TOTAL: \$53,330

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 1-story residential condominium unit with 1,302 square feet of living area. The dwelling was constructed in 2006. Features include central air conditioning, a fireplace, a 455 square foot garage, and a 152 square foot wood deck. The property is located in Washington, Washington Township, Tazewell County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument the appellant submitted fourteen equity comparables presented in the Section V grid analysis of the petition. The comparables are located within the same condominium as the subject and are improved with 1-story residential condominium units ranging in size from 1,344 to 1,445 square feet of living area. The dwellings were built from 2005 to 2007. Each comparable is reported to have central air conditioning, a fireplace, and a 364 square foot garage. Seven comparables each have a 96 square foot concrete patio and seven comparables have a wood deck ranging in size from 96 to 120 square feet of building area. The

comparables have improvement assessments ranging from \$38,390 to \$48,250 or from \$26.57 to \$34.15 per square foot of living area.

The appellant submitted a brief explaining that the subject's condominium has 32 units in two buildings, with 16 units per building. The appellant reported the units were built from 2005 to 2006 and are similar in design and features. The appellant submitted photographs of both condominium buildings. The appellant contended the subject unit has two bathrooms and a fireplace despite differences in the property record card, and thus, reported the comparables each have two bathrooms and a fireplace, despite differences in their property record cards.

The appellant presented in the brief a chart of sixteen equity comparables, including the fourteen comparables presented in the Section V grid analysis and two comparables that were not presented on the Board's prescribed forms as required by Section 1910.80 of the Board's procedural rules (86 Ill. Admin. Code § 1910.80). The Board issued Standing Order No. 2 that applies to all matters filed after February 28, 2023, whereas all parties, including appellants, intervenors and boards of review are ordered to use the Board's prescribed forms in accordance with Section 1910.80 of the Board's procedural rules whether a party is filing by paper or through the e-filing portal. Any party not complying with the Board's rules will be subject to sanctions. The sanction is to give any evidence not submitted on the proper form zero weight. Therefore, pursuant to the Board's strict application of Section 1910.80, as articulated in Standing Order No. 2, the additional two comparable properties submitted by the appellant in the brief are given no weight.

Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$44,270.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,330. The subject property has an improvement assessment of \$48,430 or \$37.20 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within the same condominium as the subject.¹ The comparables are improved with 1-story residential condominium units ranging in size from 1,302 to 1,445 square feet of living area. Each comparable has central air conditioning, a fireplace, and a garage ranging in size from 364 to 484 square feet of building area. Three comparables have a wood deck ranging in size from 96 to 152 square feet of building area. The comparables have improvement assessments ranging from \$50,580 to \$58,550 or from \$35.00 to \$44.97 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the board of review's comparable #4's assessment was reduced by the board of review to \$35.00 per square foot of living area and this property sold in August 2024. The appellant presented a property information sheet for the board of review's comparable #3 indicating this property had an improvement assessment of \$42,200 (or \$33.76

¹ Although the board of review did not report the ages of these comparables, the appellant reported the condominium was constructed in 2005 and 2006. Thus, the Board concludes the ages of these comparables are similar to the subject and the appellant's comparables.

per square foot of living area) for the 2024 tax year rather than the \$51,440 reported in the board of review's grid analysis.

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 record contains a total of eighteen equity comparables for the Board's consideration. The Board finds the comparables are similar to the subject in design, dwelling size, age, location, and most features. However, the appellant's comparables each have a smaller garage and a smaller wood deck/concrete patio than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. Two of the board of review's comparables have a smaller garage than the subject, one of the board of review's comparables lacks a patio or wood deck, and two of the board of review's comparables each have a smaller wood deck/patio than the subject, suggesting upward adjustments to these comparables would be needed. One of the board of review's comparables has a larger garage than the subject, suggesting a downward adjustment to this comparable would be needed. All but one of the comparables in this record are slightly larger homes than the subject, suggesting downward adjustments to these comparables would be needed for dwelling size. The comparables have improvement assessments that range from \$38,390 to \$58,550 or from \$26.57 to \$44.97 per square foot of living area. The subject's improvement assessment of \$48,430 or \$37.20 per square foot of living area falls within the range established by the comparables in this record.

Considering the comparables that are the most similar to the subject in dwelling size, the appellant's comparables #4, #7, and #14 and the board of review's comparables #1 and #2, these comparables have improvement assessments ranging from \$42,730 to \$58,550 or from \$31.24 to \$44.97 per square foot of living area. Four of these comparables have a smaller garage and deck/patio than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The board of review's comparable #1 has the same dwelling size, garage size, and deck size as the subject and has an improvement assessment of \$58,550 or \$44.97 per square foot of living area. The subject's improvement assessment falls within the range established by the comparables that are the most similar in dwelling size to the subject and falls below the improvement assessment of the board of review's comparable #1, which is the most similar property to the subject, having an identical dwelling size, garage size, and deck size.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kathryn Petravick
1067 Mallard Way, #210A
Washington, IL 61571

COUNTY

Tazewell County Board of Review
Tazewell County
11 South Fourth Street, #401
Pekin, IL 61554