



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

APPELLANT: Kent Anthony
DOCKET NO.: 24-04671.001-R-1
PARCEL NO.: 17-20-103-009

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

LAND: \$4,222
IMPR.: \$21,792
TOTAL: \$26,014

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the LaSalle 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 1.5-story dwelling of frame and vinyl exterior construction with 1,000 square feet of living area. The dwelling was constructed in 1919 and is approximately 105 years old. Features of the home include a basement, central air conditioning and a 680 square foot garage. The property has an approximately 13,939 square foot site and is located in Peru, Peru Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on nine comparable sales located from 625 feet to one mile from the subject property. The comparables have sites that range in size from 4,356 to 7,405 square feet of land area and are improved with 1.5-story dwellings of frame exterior construction ranging in size from 924 to 1,985 square feet of living area and are 79 to 142 years old. Each comparable has a basement. Three dwellings have central air conditioning and six comparables have a garage ranging in size from 240 to 800 square feet of building area. The properties sold

from March 2020 to June 2024 for prices ranging from \$7,150 to \$45,000 or from \$5.50 to \$48.70 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$14,400 which reflects a market value of \$43,204 or \$43.20 per square foot of living area, land included, when applying 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 \$26,014. The subject's assessment reflects a market value of \$78,050 or \$78.05 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

The board of review critiqued the appellant's evidence asserting only four of the comparables submitted by the appellant were arm's length transactions, further contending that two of these sold "outside of the three prior years we look for comps." The Board notes the board of review did not identify which of the appellant's comparables are arm's length sales.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from two blocks to 1.9 miles from the subject property. The comparables have sites that range in size from 2,614 to 6,098 square feet of land area and are improved with 1.5-story dwellings of aluminum, vinyl or aluminum and vinyl exterior construction ranging in size from 1,188 to 1,393 square feet of living area that are 73 to 109 years old. Each comparable has a basement and central air conditioning. Two dwellings have a 252 or 480 square foot garage. The properties sold from October 2021 to June 2023 for prices ranging from \$93,500 to \$128,500 or from \$70.67 to \$101.26 per square foot of living area, land included. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellant critiqued board of review comparable #1 as selling "outside the prior three years for review" arguing this property should not be considered. The appellant stated that since online property information does not include whether a transaction is arm's length he was no able to address this issue raised by the board of review. The appellant also submitted a map depicting the subject and proximity to the appellant's and two of the board of review's comparables.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

¹ 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 parties submitted 13 comparable sales for the Board's consideration. The Board finds the parties' comparables are all located in the subject's market area and are generally similar to the subject but encompass a wide range of market values without any explanation. Nevertheless, the Board gives less weight to appellant comparable #4 which, based on its sale price of \$7,150, appears to be an outlier relative to other properties in the record. The Board also gives less weight to appellant comparables #2, #3 and #5 through #9 along with board of review comparables #2 and #3 which differ from the subject in location, dwelling size and/or sold in 2020, less proximate to the January 1, 2024 assessment date than other properties in the record.

The Board finds the best evidence of market value to be appellant comparable #1 and board of review comparable #1 which are more similar to the subject in location, age, dwelling size and some features. However, these two comparables each have a smaller site size and lack a garage, when compared to the subject, suggesting a upward adjustments are needed to make these properties more equivalent to the subject. These two comparables sold in October 2021 and November 2022 for prices of \$38,000 and \$93,500 or \$33.81 to \$70.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$78,050 or \$78.05 per square foot of living area, including land, which is bracketed by the two best comparable sales in this record on an overall market value basis but above the range on a per square foot basis. After considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is justified and a reduction in the subject's assessment is not 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:

May 19, 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

AGENCY

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APPELLANT

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COUNTY

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