



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

APPELLANT: Anthony Kent TTEE KESA Trust
DOCKET NO.: 24-04672.001-R-1
PARCEL NO.: 17-20-101-009

The parties of record before the Property Tax Appeal Board are Anthony Kent TTEE KESA Trust, 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 **A Reduction** 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: \$3,140
IMPR.: \$24,860
TOTAL: \$28,000

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-story dwelling of vinyl exterior construction with 1,156 square feet of living area. The dwelling was constructed in 1950 and is approximately 74 years old. Features of the home include central air conditioning, one fireplace and a 180 square foot carport and an enclosed porch. The property has an approximately 6,970 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 0.23 to 0.90 of a mile from the subject property. The comparables have sites that range in size from 3,484 to 13,068 square feet of land area and are improved with 1-story dwellings of frame or brick exterior construction ranging in size from 975 to 1,680 square feet of living area. The dwellings range in age from 54 to 188 years old. Eight dwellings have a basement, seven homes have central air conditioning and one comparable has a fireplace. Six properties include a garage ranging in size

from 234 to 624 square feet of building area. The properties sold from July 2020 to July 2024 for prices ranging from \$800 to \$52,000 or from \$0.48 to \$49.26 per square foot of living area, land included. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$18,301 which reflects a market value of \$54,908 or \$47.50 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 \$37,149. The subject's assessment reflects a market value of \$111,458 or \$96.42 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In support of its contention of the correct assessment the board of review submitted information on 12 comparable sales located within eight blocks from the subject property. The comparables have sites ranging in size from 4,356 to 13,068 square feet of land area and are improved with 1-story dwellings with a variety of exterior surfaces that range in size from 712 to 1,452 square feet of living area. The homes range in age from 37 to 185 years old. Ten comparables have a basement, with one having finished area. Each dwelling has central air conditioning and 11 properties have a garage ranging in size from 180 to 960 square feet of building area. The properties sold from February 2021 to July 2023 for prices ranging from \$82,000 to \$170,000 or from \$94.44 to \$154.85 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 argued board of review comparables #1, #8 and #9 each sold outside of the prior three year period, comparable #6 has brick exterior and comparables #3, #4, #5, #6, #7, #8 and #9 each have a full basement and garages and therefore these properties should not be considered. The appellant reiterated his requested 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 the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted 21 comparable sales for the Board's consideration. The Board gives less weight to appellant comparables #4 and #5 which appear to be outliers, based on sale prices of \$6,500 and \$800, respectively. The Board gives less weight to appellant comparables #1, #3, #6, #7 and #9 along with board of review comparables #1 and #3 through #12 which differ from the subject in age, dwelling size, finished basement, garage amenity and/or sold in 2020 or 2021, less proximate to the January 1, 2024 assessment date than other properties in the record.

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 Board finds the best evidence of market value to be appellant comparables #2 and #8 as well as board of review comparable #2 which are similar to the subject in location and sold more proximate to the assessment date at issue. However, these best comparables present varying degrees of similarity to the subject in age, site size, foundation type and garage amenity, suggesting adjustments are needed to make these properties more equivalent to the subject. These best comparables sold in August and November 2022 for prices ranging from \$39,000 to \$105,000 or from \$40.00 to \$108.02 per square foot of living area, including land. The subject's assessment reflects a market value of \$111,458 or \$96.42 per square foot of living area, including land, which falls above the range established by the best comparable sales in this record on an overall market value basis and within the range on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and 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:

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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COUNTY

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