



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

APPELLANT: Scott Konieczki
DOCKET NO.: 24-04702.001-R-1
PARCEL NO.: 17-17-331-012

The parties of record before the Property Tax Appeal Board are Scott Konieczki, 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: \$4,740
IMPR.: \$32,593
TOTAL: \$37,333

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 one-story dwelling of frame exterior construction with 1,232 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full, central air conditioning and an attached one-car garage. The property has a 7,500 square foot or an approximately .17-acre 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 evidence disclosing the subject property was purchased on April 25, 2022 for a price of \$112,000. The appellant disclosed in Section IV of the appeal petition that the subject property was purchased from Charles Foster, the parties to the transaction were not related, the property was sold by the owner and was not advertised for sale. The appellant also disclosed the property was not sold due to a foreclosure, nor was it sold using a contract for deed. To document the sale, the appellant submitted a copy of the PTAX-203 Illinois Real Estate Transfer Declaration that disclosed the subject property was advertised for sale. The appellant

also submitted the closing disclosure statement reiterating the sale date and sale price and depicted the distribution of commissions.

Based on this evidence, the appellant requested a reduction in the subject's assessment of \$37,333 to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,333. The subject's assessment reflects a market value of \$112,010, when using the statutory level of assessment of 33.33%.¹

In response to the appeal, the board of review asserted that the subject property filed an appeal based on a recent sale requesting a total assessed value of \$37,333 for the 2024 tax year. The board of review contended that the subject's total assessment was reduced to \$37,333, as depicted in the LaSalle County Board of Review decision, which is equivalent to the appellant's requested total 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 a reduction in the subject's assessment is not warranted based upon the evidence in the record.

The Board finds the best and only evidence of market value to be the purchase of the subject property in April 2022 for a price of \$112,000. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the parties to the transaction were not related and the property was sold by the owner. The real estate transfer declaration disclosed the property have been advertised for sale. The Board finds the purchase price is practically equivalent to the market value reflected by the subject's total assessment of \$37,333, which is also equal to the appellant's requested assessment. Therefore, based on this evidence the Board finds a reduction in the subject's total assessment is not justified.

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.

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:

April 21, 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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