FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Shpati Kastrati
DOCKET NO.: 24-05007.001-R-2
PARCEL NO.: 06-2-351-06

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

LAND:	$19,808
IMPR.:	$63,342
TOTAL:	$83,150

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Saline 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 two-story dwelling of brick exterior construction with 9,851 square feet of living area. The dwelling was constructed in 1921. Features of the property include an unfinished basement, central air conditioning, 13 bathrooms, two fireplaces and a 600 square foot detached garage. The property has an approximately .82-acre site and is located in Harrisburg, Harrisburg Township, Saline County.

The appellant contends overvaluation and contention of law as the bases of the appeal. In support of the overvaluation argument the appellant submitted evidence disclosing the subject property was purchased on January 24, 2024 for a price of $250,000. The appellant indicated on the appeal petition that the property had been advertised for sale online and by a sign on site for a period of 3 months. To document the transaction, the appellant provided copies of the bill of sale, the settlement statement and the PTAX-203 Illinois Real Estate Transfer Declaration.

The appellant also submitted a memorandum explaining the details related to the purchase of the subject property. The appellant contends the subject property was purchased through a sealed bid auction on GovDeals, a national online platform open to the public. The listing included limited information, no tax data (due to its previous exempt status), no inspection period, no appraisal, and the photos did not reflect the actual condition of the property. The appellant also described the condition of the property and what it will take to make it livable or in operable condition.

The appellant also asserts a contention of law as a basis of the appeal. The appellant contends the subject's current assessment reflects a market value that is nearly three times the documented open-market purchase price, which violates basic principles of fair taxation. The appellant argued that Article IX of the Illinois Constitution requires property assessments to be uniform and equitable, reflecting true fair market value.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the subject's documented sale price.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of $236,135 reflecting a market value of $709,967 or $72.07 per square foot of living area, including land, when using the 2024 three-year average median level of assessment for Saline County of 33.26% as determined by the Illinois Department of Revenue.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter dated February 26, 2026.

Conclusion of Law

The appellant contends, in part, that 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 Board finds the only evidence of market value to be the purchase of the subject property in January, 2024 for a price of $250,000. 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, the property was sold by the owner at auction, the property had been advertised on the open market online and with a sign in the yard and it had been on the market for 3 months. In further support of the transaction the appellant submitted copies of the bill of sale, the settlement statement and the PTAX-203 Illinois Real Estate Transfer Declaration. The Board finds the subject's purchase price of $250,000 is below the subject's estimated market value of $709,967 as reflected by the assessment.

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record the Board finds the subject property had a market value of $250,000 as of January 1, 2024. Since market value has been determined the 2024 three year average median level of assessment for Saline County of 33.26% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

The appellant also selected a contention of law as a basis of the appeal, raising an argument based on Article IX of the Illinois Constitution that the subject property was inequitably assessed. 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 provide any equity comparables in support of this argument and thus did not meet this burden of proof.

Therefore, after considering the assessment reduction granted to the subject property based on market value consideration, the Board finds no further reduction in the subject's assessment is warranted based upon the appellant's uniformity argument.

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: November 17, 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 9-215 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

Saline County Board of Review
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