



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

APPELLANT: Daro LLC  
DOCKET NO.: 25-00051.001-C-1  
PARCEL NO.: 99-04-479-008

The parties of record before the Property Tax Appeal Board are Daro LLC, the appellant, by attorney Casey Kepple, of Kepple Law Group, LLC in Peoria; and the Knox 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 **Knox** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$179,190  
**IMPR.:** \$339,030  
**TOTAL:** \$518,220

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Knox County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2025 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 restaurant building of wood and steel exterior construction with 4,597 square feet of building area. The building was constructed in 2019. The property has a 63,162 square foot site and is located in Galesburg, Galesburg City Township, Knox County.

The appellant contends assessment inequity regarding the improvement as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located within 0.4 of a mile from the subject and on the same street as the subject. The comparables are improved with 1-story restaurant buildings ranging in size from 3,075 to 3,682 square feet of building area that were built from 2000 to 2016. The comparables have improvement assessments ranging from \$155,120 to \$243,520 or from \$42.13 to \$72.26 per

square foot of building area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$240,810.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$518,220. The subject property has an improvement assessment of \$339,030 or \$73.75 per square foot of building area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables located from 0.3 of a mile to 2.2 miles from the subject. Comparable #1 is the same property as the appellant's comparable #3. The comparables are improved with 1-story restaurant buildings ranging in size from 3,264 to 4,929 square feet of building area that were built from 2015 to 2020. The comparables have improvement assessments ranging from \$243,520 to \$386,270 or from \$64.27 to \$99.89 per square foot of building area.

With regard to the appellant's comparables, the board of review argued the appellant's comparable #1 was built in 1984 and had an addition in 2008 as shown in its property record card that was submitted. Moreover, this building had a façade built out in 2023 for a Wendy's restaurant. The board of review contended the appellant's comparable #2 was built in 1973, had an addition in 2000, and was renovated in 2012 as shown in its property record card submitted by the board of review. The board of review contended the common comparable was built in 2017 as shown in its property record card submitted by the board of review. The board of review argued its comparables are more similar to the subject in age. Based on this evidence, the board of review requested confirmation of the subject's assessment.

### **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 six equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #2, due to substantial differences in age from the subject.

The Board finds the best evidence of assessment equity to be appellant's comparable #3/board of review's comparable #1 and the board of review's comparables #2, #3, and #4, which are more similar to the subject in age but have varying degrees of similarity to the subject in building size, location, and features, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$243,520 to \$386,270 or from \$64.27 to \$99.89 per square foot of building area. The subject's improvement assessment of \$339,030 or \$73.75 per square foot of building area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the

subject, 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: June 16, 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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