



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

APPELLANT: Carrie Soderstrom  
DOCKET NO.: 22-02145.001-R-1  
PARCEL NO.: 06-06-08-104-017

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

**LAND:** \$22,650  
**IMPR.:** \$181,690  
**TOTAL:** \$204,340

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Tazewell County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2022 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 ranch-style dwelling of brick and wood siding exterior construction with 2,837 square feet of living area.<sup>1</sup> The dwelling was constructed in 2001 and is reported to be approximately 22 years old. Features of the home include a basement with finished area, central air conditioning, two fireplaces, a 3-car garage, and an inground swimming pool. The property has a 32,670 square foot, or 0.75 of an acre, site and is located in Morton, Morton Township, Tazewell County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$580,000

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<sup>1</sup> The parties differ regarding the subject's dwelling size. The Board finds the best evidence of dwelling size is found in the appellant's appraisal, which contains a sketch with more detailed measurements of the subject home, whereas the subject's property record card presented by the board of review contains a sketch with less precise, rounded measurements.

as of January 16, 2023. The appraisal was prepared by Terry Graff, a certified residential real estate appraiser.

Under the sales comparison approach, the appraiser selected four comparable sales located within 0.36 of a mile from the subject. The parcels range in size from 14,805 to 56,244 square feet of land area and are improved with ranch-style homes of brick, brick and vinyl siding, or brick, stucco, and vinyl siding exterior construction. The homes range in size from 2,528 to 2,901 square feet of living area and range in age from 12 to 26 years old. Each home has a basement, three of which have finished area, central air conditioning, one to three fireplaces, and a 3-car garage. Comparable #4 has an inground swimming pool. The comparables sold from July 2021 to December 2022 for prices ranging from \$438,000 to \$529,900 or from \$157.55 to \$207.67 per square foot of living area, including land. The appraiser also disclosed the subject sold in April 2021 for \$640,000.

The appraiser made adjustments to the comparables for differences from the subject, such as lot size, quality of construction, room count, dwelling size, condition, basement finished area, fireplace count, and other improvements, to arrive at adjusted sale prices ranging from \$510,675 to \$598,075. Based on the foregoing, the appraiser opined a market value for the subject of \$580,000 as of January 16, 2023.

Based on this evidence, the appellant requested a reduction in the subject's assessment to reflect the appraised value conclusion.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$204,340. The subject's assessment reflects a market value of \$613,081 or \$216.10 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located from 0.20 of a mile to 3.3 miles from the subject. The parcels range in size from 0.36 of an acre to 2.38 acres of land area and are improved with 2-story homes of brick or vinyl siding and brick exterior construction. The homes range in size from 2,807 to 5,656 square feet of living area<sup>2</sup> and range in age from 14 to 42 years old. Each home has a basement with finished area, central air conditioning, one or three fireplaces, and a 3-car garage. The comparables sold from August 2021 to April 2023 for prices ranging from \$620,000 to \$720,000 or from \$135.00 to \$205.00 per square foot of living area, including land.

The board of review submitted a letter asserting the subject sold in 2021 for a price of \$640,000. The board of review presented a listing sheet for this sale disclosing the subject was sold through a realtor and was listed for sale for 24 days.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

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<sup>2</sup> The board of review reported different dwelling sizes for the comparables in its grid analysis than the dwelling sizes described in their property record cards. The Board finds the best evidence of these comparables' dwelling sizes is found in their property record cards presented by the board of review.

**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.

The appellant presented an appraisal and the board of review presented four comparable sales in support of their respective positions before the Board. Both parties also disclosed the subject sold in 2021 for a price of \$640,000.

The Board finds the best evidence of market value to be the 2021 sale of the subject for \$640,000, which was not challenged by the board of review. The subject's assessment reflects a market value of \$613,081 or \$216.10 per square foot of living area, including land, which is below the subject's 2021 sale price. The Board gave less weight to the board of review's comparables, due to substantial differences from the subject in dwelling size, their location more than one mile from the subject, and/or their sale date more than one year after the January 1, 2022 assessment date. The Board also gave less weight to the appellant's appraisal which opines a market value for the subject as of January 16, 2023, rather than the January 1, 2022 assessment date. Based on this evidence, the Board finds 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:

September 19, 2023



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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