



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

APPELLANT: Daniel P. McNally  
DOCKET NO.: 12-03233.001-R-1  
PARCEL NO.: 09-03-302-006

The parties of record before the Property Tax Appeal Board are Daniel P. McNally, the appellant, and the LaSalle County Board of Review.

Based on the facts and exhibits presented, 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:** \$22,230  
**IMPR.:** \$52,157  
**TOTAL:** \$74,387

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 2012 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 split-level single-family dwelling of frame and masonry construction with 1,860 square feet of living area. The dwelling was constructed in 1979. Features of the home include a finished lower level, central air conditioning, a two-car garage and a pole building of 1,080

square feet of building area. The property has a 5-acre site and is located in Sheridan, Serena Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. As the basis of the appeal, the appellant marked "recent appraisal" but only submitted pages 2 and 7 from the 33-page appraisal report which depicted three sales and two listings. The appellant was informed by the Property Tax Appeal Board that the submission was incomplete and that two complete copies of the appraisal report should be submitted. In response, the appellant re-submitted the two pages of the appraisal report that were previously provided.

The Property Tax Appeal Board finds the opinion of value set forth on the bottom of page 2 of the appellant's appraisal was \$225,000 as of February 20, 2013. The Board finds that the two pages of the appraisal were incomplete in that the report lacks a signature page for the appraiser and/or the page that describes the purpose and rights appraised. The documentation submitted fails to identify who prepared the data, what their qualifications are and/or whether the subject property was inspected for purposes of the appraisal.

Given the submission by the appellant of three sales and two listings, the Board will examine this data as a "comparable sales" analysis. In the grid analysis for the subject property, the home is described as a quad-level containing 1,400 square feet of living area with a 1,300 square foot lower level of which 650 square feet is finished. The comparables consist of a quad-level and four one-story dwellings that range in age from 12 to 30 years old. The comparables range in size from 1,256 to 1,776 square feet of living area. Each comparable has a full basement, one of which is a walk-out style and three of which have finished areas. The homes have central air conditioning, three have a fireplace and four have a two-car or a three-car garage. Four comparables have pole buildings ranging in size from 750 to 8,000 square feet of building area and one comparable has a 622 square foot barn. The comparable sales occurred between July and November 2012 for prices ranging from \$179,000 to \$260,000 or from \$122.18 to \$173.33 per square foot of living area, including land. The two listings had asking prices of \$299,000 and \$285,000 or \$230.69 and \$160.47 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$70,062 which would reflect a market value of approximately \$210,186.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$74,387. The subject's assessment reflects a market value of \$223,451, land included, when using the 2012 three year average median level of assessment for LaSalle County of 33.29% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum from Benjamin L. Dolder, Chairman of the LaSalle County Board of Review, along with a copy of the first page of the appellant's Residential Appeal, a copy of page 2 of the appellant's appraisal report, a printout noting that the subject's estimated market value based on its assessment is less than the appraiser's estimated market value for the subject of \$225,000 and a copy of the subject's property record card. In the memorandum, Dolder reiterated the contention of the board of review that the appellant's valuation evidence for \$225,000 is greater than the subject's current assessment and, furthermore, that the appellant's request for a market value of \$210,186 has no support in the appraiser's opinion of value of the subject property.

Based on this evidence and argument, the board of review requested confirmation of the subject's 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant submitted a portion of an appraisal setting forth an opinion of value of \$225,000, which is greater than the market value reflected by the subject's assessment of \$223,451. The three sales and listings in the appellant's appraisal had unit prices ranging from \$122.18 to \$230.69 per square foot of living area, including land. The subject's assessment reflects a unit value of \$120.13 per square foot of living area, including land, which is below the range established by the data submitted by the appellant.

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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.

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Chairman

*K. L. Ferr*

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Member

*JR*

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Member

*Mark Albino*

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Member

*Jerry White*

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Acting 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: August 21, 2015

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*A. Portol*

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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 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 the subsequent year 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.

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.