



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

APPELLANT: Joseph Beitz  
DOCKET NO.: 12-04266.001-R-1  
PARCEL NO.: 18-25-312-001

The parties of record before the Property Tax Appeal Board are Joseph Beitz, 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:** \$1,895  
**IMPR.:** \$26,438  
**TOTAL:** \$28,333

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 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 one-story dwelling of frame construction with 1,290 square feet of living area. The dwelling was constructed in 1932. Features of the home include a full basement, central air conditioning and a detached 576 square foot garage. The property is located in Oglesby, LaSalle Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales of one-story dwellings. As reported by the appellant, the comparables sold between June 2009 and February 2011 for prices ranging from \$69,500 to \$87,500 or from \$51.87 to \$67.31 per square foot of living area, including land. Based on this evidence, the appellant requested a total assessment of \$23,333 which would reflect a market value of approximately \$70,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,333. The subject's assessment reflects a market value of \$85,110 or \$65.98 per square foot of living area, 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 additional data. Dolder asserted that appellant erroneously reported dates of construction, dwelling sizes, basement sizes and/or sales information for the comparable properties. It was also noted that appellant's sale #2 also sold in January 2009 for \$86,000, although the appellant only reported the June 2009 sale of this property for \$69,500.

After corrections to dwelling sizes, the board of review reported the appellant's comparables sold for prices ranging from \$51.71 to \$73.59 per square foot of living area, including land, when considering the lower June 2009 sale of appellant's comparable #2.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales where board of review's comparable #2 was the same property as appellant's comparable #3. These one-story comparable dwellings sold between January 2009 and May 2011 for prices ranging from \$87,500 to \$89,900 or from \$65.96 to \$79.71 per square foot of living area, including land. 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 parties submitted a total of five comparable sales to support their respective positions before the Property Tax Appeal Board where the parties had one common property. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #1 as each of these sales occurred in 2009, which date of sale is more remote in time to the valuation date at issue of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #2 and #3, with one common property presented by both parties. These three most similar comparables sold between December 2010 and May 2011 for prices ranging from \$70,000 to \$88,000 or from \$59.83 to \$79.71 per square foot of living area, including land. The subject's assessment reflects a market value of \$85,110 or \$65.98 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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.