



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

APPELLANT: Thomas & Nancy Killelea
DOCKET NO.: 17-04655.001-R-1
PARCEL NO.: 14-35-401-001

The parties of record before the Property Tax Appeal Board are Thomas & Nancy Killelea, the appellants; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$13,905
IMPR.: \$38,248
TOTAL: \$52,153

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2017 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 exterior construction with 1,805 square feet of living area. The dwelling was constructed in 1954. Features of the home include a concrete slab foundation,¹ central air conditioning, two fireplaces and a 690 square foot garage. The property has a 1.22-acre site or approximately 53,143 square feet of land area and is located in Ottawa, Dayton Township, LaSalle County.

The appellants contend overvaluation as the basis of the appeal; a reduction was requested in both the land and the improvement assessments.² In support of the appeal the appellants submitted information on four comparable properties located within two blocks of the subject.

¹ The appellant disclosed the subject dwelling has a concrete slab foundation which was unrefuted by the board of review.

² Based on the comparables submitted by both parties, the Board will analyze this appeal for both overvaluation and assessment inequity.

The comparables have sites ranging in size from 13,900 to 27,870 square feet of land area and consist of one-story or two-story dwellings of frame, brick or frame and stone exterior construction. The dwellings range in size from 1,900 to 2,400 square of living area and in age from 50 to 57 years old. Each comparable has a basement, central air conditioning, one fireplace and a garage that ranges in size from 480 to 550 square feet of building area. The comparables sold from April 2000 to September 2015 for prices ranging from \$50,000 to \$160,000 or from \$21.78 to \$81.67 per square foot of living area, including land. The comparables have land assessments ranging from \$9,547 to \$13,887 or from \$0.35 to \$0.78 per square foot of land area and improvement assessments ranging from \$27,958 to \$41,873 or from \$12.18 to \$22.04 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's land assessment to \$10,694 or \$0.20 per square foot of land area and a reduction in the improvement assessment to \$34,382 or \$19.05 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,761. The subject's assessment reflects a market value of \$168,411 or \$93.30 per square foot of living area, land included, when using the 2017 three-year average median level of assessment for LaSalle County of 33.11% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$13,905 or \$0.26 per square foot of land area and an improvement assessment of \$41,856 or \$23.19 per square foot of living area.

In response to the appeal, the board of review critiqued the comparables submitted by the appellants. The board of review asserted that the appellants' comparables #1 and #3 sold in 2008 and 2000, respectively, which do not meet the requirement of using 2016, 2015 or 2014 sales for the 2017 tax year. The board of review made note that the appellants' comparable sale #2 sold in September 2015 for a price of \$50,000 but had condition issues at the time of the sale and the assessment had been reduced in 2015 to reflect its condition. Lastly, the board of review contends the appellants' comparable #4 is a two-story home which does not meet of requirement of using similar style home.

In support of its contention of the correct assessment, the board of review submitted a grid analysis, property record cards, exterior photographs and a "Bing Map" of three comparable properties. The map indicates that the comparables are located relatively close to the subject property. The comparables have sites ranging in size from .34 of an acre to 1.31 acres or from approximately 14,810 to 57,064 square feet of land area. The comparables consist of one-story dwellings of brick exterior construction ranging in size from 1,860 to 2,222 square feet of living area. The dwellings were constructed in either 1960 or 1966. Each dwelling features an unfinished basement, central air conditioning, one fireplace and a garage that ranges in size from 484 to 529 square feet of building area. The comparables sold from March to December 2015 for prices ranging from \$182,000 to \$201,000 or from \$82.06 to \$96.77 per square foot of living area, including land. The comparables have land assessments that range from \$9,942 to \$12,337 or from \$0.22 to \$0.75 per square foot of land area and improvement assessments ranging from \$55,809 to \$76,632 or from \$27.99 to \$34.49 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants submitted information critiquing the evidence submitted by the board of review. The appellants argued that the board of review's report shows the subject dwelling as having 75% frame and 25% brick exterior construction and a 1,805 square foot

basement which is incorrect as the dwelling has 94% frame and 6% brick exterior construction with a concrete slab foundation. The appellants' requested the subject's assessment be reduced to \$10,694 for the land and \$34,382 for the improvements equaling a total assessment of \$45,076.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted on this basis.

The parties submitted seven comparable sales for the Boards consideration. The Board finds the appellants' comparables #1 and #3 sold in 2008 and 2000, respectively, which are dated and less likely to reflect the subject's market value as of the January 1, 2017 assessment date. The Board gave less weight to the appellants' comparable #2 which appears to be an outlier as it sold in September 2015 for a price of \$50,000 which is significantly less than to the remaining comparable sales in the record, and was reported to have condition issues at the time of sale. The Board also gave less weight to the appellants' comparable #4 due to its two-story design which differs from the subject's one-story design.

The Board finds the best evidence of market value to be three comparables submitted by the board of review. These comparables sold more proximate in time to the January 1, 2016 assessment date and are similar to the subject in location and design, though they are superior in dwelling size, newer in age and each has a basement unlike the subject. These properties sold from March to December 2015 for prices ranging from \$182,000 to \$201,000 or from \$82.06 to \$96.77 per square foot of living area, including land. The subject's assessment reflects a market value of \$168,411 or \$93.30 per square foot of living area, which falls within the range established by the best comparable sales in the record but is excessive considering the subject dwelling has a concrete slab foundation.

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 appellants met this burden of proof and a reduction in the subject's assessment based on inequity is warranted.

The parties submitted a total of seven equity comparables for the Board's consideration. With respect to the subject's land assessment, the Board gave less weight to the appellants' comparables #1, #2 and #4, along with board of review comparable #1 due to their smaller site sizes. The Board finds the appellants' comparable #3 and board of review comparables #2 and #3 are more similar to the subject in size. These comparables have land assessments ranging

from \$0.22 to \$0.36 per square foot of land area. The subject property has a land assessment of \$0.26 per square foot of land area, which falls within the range established by the most similar comparables in the record.

With respect to the subject's improvement assessment, the Board gave less weight to the appellants' comparable #4 due to its two-story design which differs from the subject's one-story design. The Board finds the remaining six comparables have varying degrees of similarity to the subject, though each has a basement unlike the subject's concrete slab foundation. The comparables have improvement assessments that ranged from \$12.18 to \$34.49 per square foot of living area. The subject's improvement assessment of \$23.19 per square foot of living area falls within the range established by the comparables in this record. However, the record disclosed the subject dwelling has a concrete slab foundation which was unrefuted by the board of review but the subject's property record card depicts the dwelling with a basement, thus the improvement assessment does not take into account that the subject does not have a basement. In conclusion and in light of the evidence in this record, the Board finds a reduction in the subject's improvement assessment is warranted on this basis.

Based on this record the Board finds a reduction to the subject's assessment is appropriate.

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: August 18, 2020



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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