



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

APPELLANT: Gary Montgomery  
DOCKET NO.: 17-05341.001-R-1  
PARCEL NO.: 10-05-415-010

The parties of record before the Property Tax Appeal Board are Gary Montgomery, the appellant, by attorney Jessica Hill-Magiera in Lake Zurich; and the LaSalle 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 **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$12,492  
**IMPR.:** \$49,596  
**TOTAL:** \$62,088

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 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 part one-story and part two-story dwelling of vinyl siding exterior construction with 2,236 square feet of living area.<sup>1</sup> The dwelling was constructed in 1910 but had an addition constructed in 2017. Features of the home include a partial basement, central air conditioning, a fireplace, a 528 square foot garage and a 375 square foot inground swimming pool. The property is located in Sheridan, Mission Township, LaSalle County.

The appellant contends assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on six

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<sup>1</sup> Appellant's attorney provided limited information regarding the features of both the subject property and the comparables. Additional descriptive details about the subject were submitted by the board of review and are reflected in this decision.

equity comparables located in Sheridan. The comparables consist of two-story dwellings ranging in size from 1,618 to 2,790 square feet of living area that were constructed from 1887 to 1905. None of the comparables have a basement or a garage. The comparables have improvement assessments ranging from \$29,163 to \$32,650 or from \$11.70 to \$18.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$29,897.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$62,088. The subject property has an improvement assessment of \$49,596 or \$22.18 per square foot of living area.

In response to the appeal, the board of review asserted that the subject dwelling had an addition and a total remodel that took place in 2016 and was added to the tax rolls in 2017. The board of review argued that appellant's comparables had no new construction or remodel in the 2017 tax year and each comparable only received an equalization factor. The board of review submitted copies of what is purported to be an "assessment screen" for each of the appellant's comparables which depicts "no new construction in the 2017 tax year" in a handwritten note by an unknown person.

As part of its submission, the board of review provided photos and a detailed sketch of the subject dwelling under construction in 2016, along with the subject's 2017 property record card depicting the home as 100% complete.

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

In written rebuttal, counsel for the appellant argued that the board of review did not submit any equity comparables and the time to do so has now passed. Counsel further argued that the appellant's equity comparables shows that 6 of 6 or 100% of the equity comparables support a reduction based on building price per square foot.

### **Conclusion of Law**

The appellant 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 Board finds the only evidence of assessment equity in the record is the six comparables provided by the appellant, however counsel for the appellant did not provide adequate information about the dwellings' features or amenities other than age, size and that none of the comparables have basements or garages, which would assist the Property Tax Appeal Board in conducting a meaningful analysis to determine their comparability or similarity to the property

under appeal. Nevertheless, the Board gave less weight to the appellant's comparables #3, #4 and #5 which differ from the subject in dwelling size.

The three remaining comparables are similar to the subject in dwelling size, design and age, though each lack a basement and a garage which are features of the subject. The appellant did not disclose whether these comparables have central air conditioning, the number of fireplaces or if they have an inground swimming pool like the subject. These comparables have improvement assessments ranging from \$30,391 to \$31,354 or from \$12.76 to \$16.91 per square foot of living area. The subject's improvement assessment of \$49,596 or \$22.18 per square foot of living area is above the range established by the comparables in the record. The Board finds the subject's higher improvement assessment appears to be justified given the fact the record disclosed the subject dwelling had an addition built and remodeling done in 2016 and also has features that include a partial basement, central air conditioning, a fireplace, a 528 square foot garage and a 375 square foot inground swimming pool, which was unrefuted by the appellant. After considering any necessary adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and no reduction in the subject's assessment appears to be warranted.

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: July 21, 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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COUNTY

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