



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

APPELLANT: Peter McGrath
DOCKET NO.: 17-05693.001-R-1
PARCEL NO.: 21-12-142-014

The parties of record before the Property Tax Appeal Board are Peter McGrath, the appellant; 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: \$10,542
IMPR.: \$62,791
TOTAL: \$73,333

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 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 two-story dwelling of brick exterior construction with 3,510 square feet of living area. The dwelling is approximately 177 years old. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a two-car garage. The property has a 10,800 square foot site and is located in Ottawa, Ottawa Township, LaSalle County.

Peter McGrath appeared before the Property Tax Appeal Board contending both overvaluation and assessment inequity as the bases of the appeal. The appellant did not challenge the subject's land assessment. In support of both arguments the appellant submitted Multiple Listing Service (MLS) sheets for each comparable, and a grid analysis on three comparables which included both sale and assessment information. McGrath testified that his comparables are in close proximity to the subject property and have no river view or river access. The appellant reported that the comparables have sites sizes containing either 7,680 or 14,400 square feet of land area.

The comparables are improved with two-story dwellings of brick, frame or vinyl siding exterior construction ranging in size from 2,774 to 3,968 square feet of living area. The comparables range in age from 107 to 145 years old. Each comparable has a partial basement, one with a partial finish, central air conditioning, a fireplace, and a two-car garage. The comparables sold from June 2014 to September 2015 for prices ranging from \$180,000 to \$220,000 or from \$45.36 to \$78.57 per square foot of living area, land included. The comparables have improvement assessments ranging from \$35,731 to \$61,518 or from \$13.06 to \$15.83 per square foot of living area. Based on this evidence, the appellant requested that the total assessment be reduced to \$73,333 for a market value of approximately \$220,021 based on the statutory level of assessment of 33.33%. The appellant requested that the improvement assessment be reduced to \$62,791 or \$17.89 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 \$103,545. The subject's assessment reflects a market value of \$312,730 or \$89.10 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 property has an improvement assessment of \$98,751 or \$28.13 per square foot of living area.

Present for the hearing were board of review members, Ben Dolder, Chairman; Judy McConville, Member; Kathy Watts, Member; Stephanie Kennedy, Chief County Assessment Officer/Clerk to the Board of Review.

The board of review called their witness, Randall Savage to testify.

In support of its contention of the correct assessment the board of review submitted property record cards, photographs, and maps. Savage testified that he put together the grid analysis. The grid consists of two additional comparable sales and two additional equity comparables along with the appellant's comparables. The board of review reported that the comparable sales numbered as sale #4 and sale #5 have sites sizes containing 35,719 and 26,136 square feet of land area, respectively. The comparables are improved with a 3-story dwelling and a 1.5-story dwelling of brick or frame and brick exterior construction containing 5,416 and 3,234 square feet of living area, respectively. The comparables were built in 1848 and 2002. Each comparable has a basement one with a partial finish. Each comparable has central air conditioning, one or two fireplaces, and a two-car garage. The comparables sold in August 2014 and August 2016 for prices of \$425,000 and \$452,000 or \$78.47 and \$139.76 per square foot of living area, land included.

The board of review also submitted a two equity comparables labeled as equity 6 and equity 7. Comparable #6 is improved with a 2-story dwelling of brick exterior construction built in 1880 and contains 3,168 square feet of living area. This property has a 4-car garage. Comparable #7 is improved with a 1.5-story dwelling of frame construction and contains 6,409 square feet of living area built in 1900. This property has central air conditioning, 2 fireplaces and a 3-car garage. These comparables have improvement assessments of \$85,663 and \$129,152 or \$34.49 and \$24.69 per square foot of living area, respectively. The board of review made an offer to reduce the subject's assessment.

Savage testified that he “looked at both the sale comps and the equity comps and tried to make meaningful adjustments to arrive at a value that we could support and defend, something that was reasonable.” Savage testified that for the equity argument he excluded the low end assessments per square foot because the assessor had not revalued based on the sale. Savage testified for equity that he eliminated the properties located at 643 Congress (appellant comp #2) and 629 Pearl (appellant comp #3) because they were outliers. Savage testified that the only adjustment he made to the base value assessments was the economies of size. Savage then made an adjustment of 1.15 to the property located at 736 Chapel based on its 5,416 square feet of living area and an adjustment of 1.2 to the property located at 702 Chapel based on its 6,409 square feet of living area for economies of size. Savage then testified that he did the same calculations for the comparable sales for both parties, but he eliminated 704 Orleans (appellant comp #1). Savage believes it is not a trustworthy sale, based on its original asking price of \$280,000.

In written rebuttal, the appellant argued that the board of review comparable sale #4 has a river view and comparable sale #5 has land on the Illinois River, when compared to the subject, which does not have either a river view or river access.

Conclusion of Law

The appellant contends in part 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the testimony of the board of review's witness not credible. Furthermore, the board of review did not submit a report or any documentation to support the testimony about making adjustments to the comparables that were submitted by both parties.

The parties submitted five comparable sales for the Board's consideration. The Board gave little weight to the board of review's comparable sales based on river view, site size, dwelling size and/or age when compared to the subject property.

The Board finds the best evidence of market value to be the appellant's comparable sales. These comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. These most similar comparables sold for prices ranging from \$180,000 to \$220,000 or from \$45.36 to \$78.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$312,730 or \$89.10 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence, the Board finds a reduction in the subject's assessment commensurate with the appellant's request is warranted.

The appellant also contends unequal treatment in the subject's assessment as a basis of the appeal. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). After an analysis of the assessment data and considering the reduction in the assessment based on overvaluation, the Board finds no further reduction in the subject's assessment is 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:

December 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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