



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

APPELLANT: John Hoagland  
DOCKET NO.: 17-05699.001-C-1  
PARCEL NO.: 21-11-239-003

The parties of record before the Property Tax Appeal Board are John Hoagland, 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 **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:** \$14,924  
**IMPR.:** \$58,409  
**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 is improved with a one-story commercial building with 4,368 square feet of building area. The building was constructed in 1988 and has a metal exterior. The property has an 8,400 square foot site and is located in Ottawa, Ottawa 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 three equity comparables improved with one-story commercial buildings that range in size from 5,288 to 9,600 square feet of building area. The buildings area of brick or metal construction and were built in 1933, 1949 and 1998, respectively. These properties have improvement assessments ranging from \$24,220 to \$80,847 or from \$4.58 to \$8.98 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$35,076 or \$8.03 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$73,333. The subject property has an improvement assessment of \$58,409 or \$13.37 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables identified by the township assessor improved with one, part one-story and part two-story commercial building and three, one-story commercial buildings that range in size from 3,187 to 9,600 square feet of building area. The buildings were constructed from 1978 to 2006. These properties have improvement assessments ranging from \$61,933 to \$116,347 or from \$10.81 to \$21.00 per square foot of building area. The board of review requested confirmation of the assessment.

### **Conclusion of Law**

The taxpayer 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 best evidence of assessment equity to be appellant's comparable #3 and the four comparables provided by the board of review. These comparables are most similar to the subject in age and relatively similar to the subject in construction and size. These comparables have improvement assessments that ranged from \$61,933 to \$116,347 or from \$8.98 to \$21.00 per square foot of building area. The two comparables most similar to the subject in size were provided by the board of review and have improvement assessments of \$14.34 and \$21.00 per square foot of building area, respectively. The subject's improvement assessment of \$58,409 or \$13.37 per square foot of building area falls below the overall range but within the range established by the best comparables in this record on a square foot basis. Little weight was given appellant's comparables #1 and #2 due to differences from the subject building in age as each was significantly older than the subject building. 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 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. 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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