



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

APPELLANT: Donald/Marcee Brummel
DOCKET NO.: 18-04124.001-R-1
PARCEL NO.: 05-32-100-028

The parties of record before the Property Tax Appeal Board are Donald/Marcee Brummel, 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 **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: \$21,000
IMPR.: \$85,140
TOTAL: \$106,140

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 2018 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 1-story dwelling of brick exterior construction with 2,838 square feet of living area.¹ The dwelling was constructed in 2003. Features of the home include a partially finished full basement, central air conditioning, a fireplace and a 3-car garage. The property has an 85,813 square foot site and is located in Sheridan, Northville Township, LaSalle County.

The appellants' appeal is based on both overvaluation and assessment inequity. In support of the overvaluation argument the appellants submitted two comparable sales that were located within the same neighborhood code as the subject property. The comparables had lots with 47,916 or

¹ The parties differ as to the size of the subject's dwelling and whether the subject has 100% brick exterior. The Board finds the best evidence of the subject's size was the sketch of the subject within the subject's Property Record Card (PRC.) The Board further finds that the subject has a 100% brick exterior based on the photographs submitted by the board of review.

46,174 square feet of land area that were improved with a 1.5-story and a 2-story dwelling of frame and masonry construction. The homes contained 3,104 or 3,300 square feet of living area and were built in either 1991 or 1999. The comparables had other features with varying degrees of similarity to the subject. The comparables sold in March 2014 and April 2018 for prices of \$187,500 and \$269,900 or for \$60.41 and \$81.79 per square foot of living area, including land.

In support of the assessment inequity argument, the appellants submitted a grid analysis containing five suggested comparable properties, four of which were located within the same neighborhood code as the subject property. The comparables were improved with 1-story, 1.5-story or 2-story dwellings of frame and brick or frame, brick and stone exterior construction that ranged in size from 2,850 to 4,305 square feet of living area and were built between 1991 and 2001. The comparables had other features with varying degrees of similarity to the subject. The comparables had land assessments ranging from \$12,265 to \$23,913 or from \$.22 to \$.48 per square foot of land area and improvement assessments ranging from \$61,534 to \$83,150 or from \$18.48 to \$27.60 per square foot of living area.

Based on this evidence, the appellants requested that the subject's total assessment be reduced to \$91,300. The requested assessment would reflect a total market value of \$275,914 or \$97.22 per square foot of living area, land included, when using the 2018 three-year average median level of assessment for LaSalle County of 33.09% as determined by the Illinois Department of Revenue. The request would lower the subject's land assessment to \$19,800 or \$.23 per square foot of land area and the subject's improvement assessment to \$71,500 or \$25.19 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 \$106,140. The subject's assessment reflects a market value of \$320,762 or \$113.02 per square foot of living area, including land, when using the 2018 three-year average median level of assessment for LaSalle County of 33.09% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$21,000 or \$.24 per square foot of land area and an improvement assessment of \$85,140 or \$30.00 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four comparable properties, one of which was also submitted by the appellants, that were located in close proximity to the subject.² The comparables had lots ranging in size from 74,923 to 130,680 square feet of land area that were improved with 1-story dwellings of brick, frame and brick, brick and vinyl or brick, stone and vinyl exterior construction. The homes ranged in size from 2,210 to 2,859 square feet of living area and were built between 2002 and 2006. The comparables had other features with varying degrees of similarity to the subject.

Based on this evidence the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

² The parties reported a slight difference in the size of their common comparable. The Board finds the best evidence of the property's size was the sketch of the dwelling within the property's PRC, submitted by the board of review.

The appellants contend in part that 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellants submitted two suggested comparable sales for the Board's consideration. The Board finds the appellants did not follow Section 1910.65 Documentary Evidence of the rules of the Property Tax Appeal Board. Under subsection (c) Proof of the market value of the subject property may consist of the following:

- 1) an appraisal of the subject property as of the assessment date at issue;
- 2) a recent sale of the subject property;
- 3) documentation evidencing the cost of construction of the subject property including the cost of the land and the value of any labor provided by the owner if the date of construction is proximate to the assessment date; or
- 4) documentation of **not fewer than three recent sales** of suggested comparable properties together with documentation of the similarity, proximity and lack of distinguishing characteristics of the sales comparables to the subject property.

The Board finds the two sales submitted by the appellants occurred in March 2014 and April 2018. The March 2014 sale occurred 45 months prior to the January 1, 2018 assessment date at issue and is not considered recent by the Board. Nevertheless, the two properties were similar to the subject in location but had smaller lots, were older, had dissimilar story-heights and were larger in size, when compared to the subject. They sold for prices of \$187,500 and \$269,900 or for \$60.41 and \$81.79 per square foot of living area, including land. The subject's assessment reflects a market value of \$320,762 or \$113.02 per square foot of living area, including land, which falls above the market values of the two sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their larger sizes, the Board finds the subject's higher assessed value is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its value decreases. Likewise, as the size of a property decreases, its value increases. Based on this analysis, the Board finds the subject's higher estimated market value based on its assessment is justified given its smaller size. Therefore, no reduction in the subject's assessment is justified based on overvaluation.

The taxpayers also contend assessment inequity as an alternative 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As to the subject's land assessment, the Board has analyzed the eight properties submitted by the parties. The Board gave less weight to the appellants' land comparables #2, #4 and #5, as well as the board of review's land comparables #2 and #4, due to their differences in size when compared to the subject. The Board finds the parties' remaining comparables, which includes the parties' common comparable, were most similar to the subject in location and size. These comparables had lots ranging in size from 74,923 to 90,169 square feet of land area and had land assessments ranging from \$19,869 to \$23,913 or \$.27 per square foot of land area. The subject's 85,813 square foot lot has a land assessment of \$21,000 or \$.24 per square foot of land area, which falls within the range established by the best land comparables in this record on a total land assessment basis but below on a per square foot basis and is supported.

As to the subject's improvement assessment, the Board gave less weight to the appellants' comparables #1, #2, #4 and #5 due to their differences in story-heights and/or size, when compared to the subject. The Board also gave less weight to the board of review's comparable #3 due to its smaller size when compared to the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, style, age, size and most features. These comparables had improvement assessments ranging from \$78,671 to \$109,668 or from \$27.52 to \$42.61 per square foot of living area. The subject's improvement assessment of \$85,140 or \$30.00 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that neither the subject's land nor improvement was inequitably assessed and a reduction in the subject's assessment based on assessment uniformity 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:

April 20, 2021



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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