



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

APPELLANT: Paul Gaspar
DOCKET NO.: 18-04522.001-R-1
PARCEL NO.: 21-12-133-005

The parties of record before the Property Tax Appeal Board are Paul Gaspar, 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: \$22,619
IMPR.: \$110,714
TOTAL: \$133,333

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 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 two-story dwelling of frame construction with 3,435 square feet of living area. The dwelling was constructed in 1916. Features of the home include a 1,803 square foot basement, that has 901 square feet of finished area, central air conditioning, two fireplaces and a detached 3.5-car, two-story garage. The property has a 16,988 square foot site and is located in Ottawa, Ottawa Township, LaSalle County.¹

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three comparable properties that were improved with one-story or two-story dwellings of aluminum and brick, stucco and brick or stucco exterior construction that ranged in size from 1,860 to 2,907 square feet of living area. The homes were built between 1900 and 1936. Other features included full

¹ The Board finds the best evidence of the subject's size and whether the subject has 901 square feet of finished basement area was the subject's Property Record Card (PRC) submitted by the board of review.

basements, two of which had finished areas, central air conditioning and two-car garages. Two comparables each had one fireplace and comparable #3 had an inground swimming pool. The comparables had improvement assessments ranging from \$34,526 to \$46,171 or from \$11.88 to \$19.24 per square foot of living area.²

Based on this evidence the appellant requested a reduction in the subject's total assessment to \$92,333. The request would lower the subject's improvement assessment to \$69,714 or \$20.30 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 \$133,333. The subject property has an improvement assessment of \$110,714 or \$32.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a letter opining that the subject is superior to both parties' comparables due to its additional amenities including a 3.5-car, two-story garage, a large rear deck facing the Fox River and a finished basement. The board of review also disclosed that the subject was listed for sale in 2016 for a price of \$474,900.

The board of review's submission included an assessment grid containing information on three comparable properties that were improved with two-story dwellings of frame or vinyl exterior construction that ranged in size from 3,601 to 4,542 square feet of living area. The homes were built between 1857 and 1901. Other features included full basements, one of which had finished area, central air conditioning and a fireplace. One comparable had a 728 square foot garage and one comparable had a 242 square foot carport. The comparables had improvement assessments ranging from \$83,766 to \$101,226 or from \$22.29 to \$23.26 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's 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 parties submitted a total of six comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their dissimilar styles, which were evidenced by their photographs in the record. In addition, comparables #2 and #3 had dissimilar story-heights when compared to the subject. The Board finds the board of review's comparables

² The Board has filled in any missing information and made appropriate corrections to the appellant's comparable grid based on the comparables' PRC's, which included sketches and photographs, submitted by the board of review.

were most similar to the subject in location, style, story-height, age and some features. These comparables had improvement assessments that ranged from \$83,766 to \$101,226 or from \$22.29 to \$23.26 per square foot of living area. The subject's improvement assessment of \$110,714 or \$32.23 per square foot of living area falls above the range established by the best comparables in this record on a total improvement assessment basis and appears justified given its additional amenities, which were disclosed by the board of review. As to the subject's higher per square foot assessment, the Board finds that after considering adjustments to the comparables due to their larger sizes, the subject's per square foot improvement assessment is supported. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. Based on this analysis, the Board finds the subject's higher per square foot improvement assessment is justified given its smaller size and thus no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellants disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

February 16, 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

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