



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

APPELLANT: Thomas J. & Maria E. Hufnagel
DOCKET NO.: 19-09148.001-R-1
PARCEL NO.: 15-37-102-001

The parties of record before the Property Tax Appeal Board are Thomas J. & Maria E. Hufnagel, 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 **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: \$15,738
IMPR.: \$85,210
TOTAL: \$100,948

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 2019 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 one-story dwelling of brick and frame exterior construction with 2,921 square feet of living area. The dwelling was constructed in 2010 and is approximately 9 years old. Features of the home include an unfinished basement, central air conditioning, a 952 square foot garage, a 161 square foot front porch, and a 384 square foot deck. The property has a 2.07 acre site and is located in Marseilles, Rutland Township, LaSalle County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables in a Section V grid analysis, together with a list of properties in the

“Saddlewood Subdivision” in the subject’s township¹ and a printout containing information on the subject and the three equity comparables.² The three equity comparables are located within the same subdivision as the subject property and are improved with one-story or two-story homes of brick and frame exterior construction ranging in size from 2,706 to 3,198 square feet of living area. The dwellings range in age from 14 to 28 years old. Each home has a basement with finished area, central air conditioning, one to three fireplaces, a garage ranging in size from 420 to 871 square feet of building area, and a front porch ranging in size from 32 to 470 square feet of building area. Comparables #2 and #4 each have a deck with either 300 or 395 square feet of building area. The comparables have improvement assessments ranging from \$80,902 to \$92,771 or from \$27.10 to \$34.28 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject’s improvement assessment to \$85,210 or \$29.17 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 \$101,500. The subject property has an improvement assessment of \$85,762 or \$29.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a brief contending that the subject property has a new deck that was included in the assessment as new construction in the 2019 tax year at issue in this appeal, a photograph of the subject’s deck, a schematic drawing of the subject, information regarding the subject’s and the appellants’ comparables’ assessments, and a list of historical equalization factors in LaSalle County. The board of review did not present any equity comparables. Based on this evidence the board of review requested confirmation of the subject’s improvement assessment.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of three equity comparables for the Board’s consideration. These comparables are similar to the subject in dwelling size, location, and some features. These comparables have improvement assessments that range from \$80,902 to \$92,771 or from \$27.10 to \$34.28 per square foot of living area. The subject's improvement assessment of \$85,762 or \$29.36 per square foot of living area falls within the range established by the best comparables in this record; however, these comparables each have a basement with finished area and one to

¹ This list presented by the appellants contains no information regarding the features and amenities of these properties which is necessary to conduct a meaningful comparison of these properties to the subject, and consequently, the Board shall not further consider these properties.

² The printout shows different addresses for comparables #2 and #3 than the grid analysis, but they appear to be the same two properties based on parcel identification numbers contained in both documents.

three fireplaces which the subject does not feature and two comparables are two-story homes compared to the subject one-story home, suggesting that downward adjustments to these comparables are necessary to make them more similar to the subject. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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: July 19, 2022



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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Thomas J & Maria E. Hufnagel
2933 Cottonwood Lane
Marseilles, IL 61341

COUNTY

LaSalle County Board of Review
LaSalle County Government Center
707 Etna Road
Ottawa, IL 61350