



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

APPELLANT: Brian Nowaczyk
DOCKET NO.: 19-09150.001-R-1
PARCEL NO.: 29-51-318-000

The parties of record before the Property Tax Appeal Board are Brian Nowaczyk, 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: \$23,685
IMPR.: \$62,981
TOTAL: \$86,666

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 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 parcel is improved with two dwellings. Dwelling #1 is a 1-story home of vinyl siding exterior construction¹ with 1,923 square feet of living area and Dwelling #2 is a 1-story home of vinyl siding exterior construction with 626 square feet of living area.² Dwelling #1 was constructed in 1982 and is approximately 37 years old. Features of Dwelling #1 include a full basement, central air conditioning, a fireplace, a 2-car garage. Dwelling #2 was constructed in 1982 and is approximately 37 years old. Dwelling #2 has central air conditioning. The subject property also features a metal shed, a pole building, and a barn. The property has a 7.50 acre site and is located in Marseilles, Brookfield Township, LaSalle County.

¹ The parties differ regarding the exterior construction of Dwelling #1. The Board finds the best evidence of Dwelling #1's exterior construction is found in the subject property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

² Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$253,000 as of January 1, 2019. The appraisal was prepared by Scott E. Stewart, a certified general real estate appraiser, for ad valorem tax purposes. The appraiser conducted an exterior only inspection of the subject property.

Under the sales comparison approach, the appraiser examined three comparable sales located from 1.34 to 5.00 miles from the subject property. The parcels range in size from 5.00 to 10.00 acres of land and are improved with 1-story or 1.5-story homes of vinyl siding or vinyl siding and steel siding exterior construction³ ranging in size from 1,800 to 2,410 square feet of living area. The dwellings range in age from 17 to 21 years old. Each home has a full basement, one of which has finished area, central air conditioning, and a 2-car or a 5-car garage. Two homes each have a fireplace. Appraisal sale #1 features a horse barn and a shed; appraisal sale #2 features a horse barn; and appraisal sale #3 features a barn/outbuilding. The comparables sold from June 2016 to October 2017 for prices ranging from \$250,000 to \$295,000 or from \$118.26 to \$163.89 per square foot of living area, including land. The appraiser made adjustments to these comparables for differences from the subject, such as site size, quality of construction, condition, room count, bathroom count, dwelling size, finished basement area, garage size, fireplace, and other improvements, to calculate adjusted sale prices ranging from \$251,345 to \$264,195. Based on the foregoing, the appraiser opined a market value of \$253,000 for the subject property as of January 1, 2019.

The appellant also submitted listing sheets for five comparables sales, two of which are located in Brookfield Township and three of which are located in Rutland Township. The parcels range in size from 5.17 to 10.47 acres of land and are improved with 1-story or 1.5-story homes of brick, cedar siding, frame, log, or vinyl siding exterior construction ranging in size from 1,102 to 2,136 square feet of living area. The homes were built from 1965 to 2004. Each home has a basement, two of which have finished area. Three homes each have one or two fireplaces and four homes each have central air conditioning. Four comparables have a 2-car garage. Comparable #1 has a 1,200 square foot outbuilding; comparable #3 has 288 square foot shed with two lofts and a 1,728 square foot barn; comparable #4 has a gazebo and inground swimming pool, both reported to be in poor condition; and comparable #5 has a 1,200 square foot outbuilding. The comparables sold from April 2016 to March 2020 for prices ranging from \$175,000 to \$300,000 or from \$112.13 to \$173.91 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$84,333 which would reflect a market value of \$253,024 or \$99.26 per square foot of living area, including land, at the statutory level of assessment of 33.33%.⁴

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,666. The subject's assessment reflects a market value of \$259,479 or \$101.80 per square foot of living area, land included, based on a combined dwelling

³ Additional details regarding these appraisal sales not reported in the appraisal are found in the Multiple Listing Service (MLS) sheets presented by the appellant. The appraiser identified MLS as a source in the appraisal report.

⁴ The price per square foot is calculated using the total combined square footage of Dwelling #1 and Dwelling #2.

size of 2,549 square feet of living area when using the 2019 three year average median level of assessment for LaSalle County of 33.40% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted a brief contending that the appraiser inspected only the exterior of the subject property and that the appellant failed to disclose the appellant's purchase of the subject property in May 2019 for \$280,000. The board of review submitted a copy of the appellant's appraisal, information on the appraisal sales and appellant's comparables, and copies of a Real Estate Transfer Declaration and a Warranty Deed for the appellant's purchase of the subject property. The Real Estate Transfer Declaration discloses that the subject property was not advertised for sale. The board of review did not submit any comparable sales or evidence in support of its assessment of the subject property. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant presented an appraisal along with five comparable sales and the board of review presented information on the May 2019 purchase of the subject property along with criticisms of the appellant's appraisal for the Board's consideration.

The Board gives little weight to the value conclusion contained in the appraisal report. The appraiser examined three 2016 and 2017 sales, which are more remote in time from the January 1, 2019 assessment date and less likely to be reflective of market value as of the assessment date. None of the appraisal sales have a second dwelling like the subject property. Although the appraiser made adjustments to the appraisal sales for barns, sheds, and outbuildings, the appraiser does not appear to have adjusted the appraisal sales for the subject's second dwelling. Furthermore, the appraiser prepared the report in November 2019, but failed to report and/or address the subject's May 2019 sale price. As a result of the foregoing, the Board will instead consider the raw sales data presented in the appraisal and the appellant's five comparable sales.

The record contains a total of eight comparable sales plus the May 2019 sale of the subject property for the Board's consideration. The Board gives less weight to the appraisal sales and to the appellant's comparables #2, #4, and #5, due to their sale dates being more remote in time from the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3, which sold most proximate in time to the assessment date at issue and have varying degrees of similarity to the subject. These most similar comparables sold in June and December 2019 for prices of \$300,000 and \$270,000 or \$173.91 and \$126.40 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$259,479 or

\$101.80 per square foot of living area, including land, which is below the best comparable sales in the record and also below the subject's May 2019 sale price of \$280,000. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds 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: 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

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