



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

APPELLANT: Joanne Perona  
DOCKET NO.: 19-09232.001-R-1  
PARCEL NO.: 19-07-100-009

The parties of record before the Property Tax Appeal Board are Joanne Perona, 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 **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:** \$18,732  
**IMPR.:** \$159,624  
**TOTAL:** \$178,356

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 property consists of a part 1-story, part 2-story and part 3-story dwelling of Dryvit/stucco exterior construction with 3,733 square feet of living area. The dwelling was built in 2001. Features of the dwelling include a basement with finished area, central air conditioning, three fireplaces and both attached and detached garages with 722 and 416 square feet of building area, respectively. The property has an approximately 41,818 square foot site and is located in LaSalle, Utica Township, LaSalle County.

The appellant's appeal is based on both overvaluation and assessment equity. The subject's land assessment was not challenged.

In support of both the overvaluation and inequity arguments, the appellant submitted information on four comparable sales located in Peru, Illinois.<sup>1</sup> The comparables have sites that range in size from 13,504 to 31,799 square feet of land area and are improved with 2-story dwellings of stone and vinyl, brick, stucco or vinyl siding exterior construction that range in size from 2,814 to 6,229 square feet of living area. The dwellings were built from 1900 to 2004. Each comparable has a basement two of which have finished area. Each comparable has central air conditioning, one or four fireplaces and one or three garages that range in size from 317 to 1,094 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from May 2018 to January 2020<sup>2</sup> for prices ranging from \$320,000 to \$450,000 or from \$61.00 to \$116.38 per square foot of living area, land included. The comparables have improvement assessments ranging from \$64,470 to \$139,059 or from \$21.81 to \$22.91 per square foot of living area.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$104,591. The requested assessment reflects a total market value of \$313,804 or \$84.06 per square foot of living area, land included when applying the statutory level of assessment of 33.33%. The request would lower the subject's improvement assessment to \$85,859 or \$23.00 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 \$191,666. The subject's assessment reflects a market value of \$573,850 or \$153.72 per square foot of living area, including land, when applying the 2019 average median level of assessment for LaSalle County of 33.40% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$172,934 or \$46.33 per square foot of living area.

In response to the appellant's evidence, the board of review submitted written comments along with supporting documentation, including property record cards for the subject and both parties' comparables, an aerial map depicting proximity of the comparables to the subject and a description of the subject's neighborhood. The board of review contended that the sale comparables presented by the appellant are "no comparison" to the subject due to its "premier location" adjacent to Oak Ridge Golf Course. Furthermore, the homes on Oak Ridge Drive (the subject's street) and Conservation Court have locations on or adjacent to a golf course and are considered to have very good quality construction in contrast with the appellant's comparables which have good quality construction and lack proximity to a golf course.

In support of its contention of the correct assessment, on the basis of overvaluation, the board of review submitted information on two active listings, arguing there were no sale comparables in the subject's area or in Utica Township. The active listings are located on Oak Ridge Drive and Conservation Court with sites of 35,719 and 46,783 square feet of land area and are improved

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<sup>1</sup> Some property details for the appellant's comparables were corrected or amended with information reported in the property record cards and grid analysis for the appellant's comparables which were submitted by the board of review including; location, exterior materials, basement features, garage amenities, dwelling size, inground swimming pool and year built.

<sup>2</sup> The appellant's comparable #4 depicts a September 2009 sale date and price of \$327,500, however, the board of review reiterated the appellant's comparables reporting a sale date of September 2019 which was also reported in the property record card for that property.

with either a 1-story or 1.5-story dwelling of brick or cedar exterior construction that have 2,366 or 3,036 square feet of living area. The homes were built in either 1995 or 2006. Both of the listings have a basement, one with finished area, central air conditioning, one fireplace and a garage with either 900 or 1,026 square feet of building area. The listings were reportedly remodeled/updated in 2020 and 2021, respectively. Listing #1 was originally offered for sale in May 2020 with a list price of \$528,500 which was reduced to \$496,500 as of October 2020. Listing #2 was originally offered for sale in September 2019 with a list price of \$440,000 that was reduced five times in 2020 resulting in an October 2020 listing price of \$399,000. The listing prices of these two properties reflect \$163.54 and \$168.64 per square foot of living area, land included, respectively.

On the basis of uniformity, the board of review submitted information on four equity comparables located on Oak Ridge Drive or Conservation Court and within close proximity to the subject property.<sup>3</sup> The comparables are improved with part 1-story and part 2-story or 2-story dwellings of brick or stucco and stone exterior construction that range in size from 3,083 to 3,530 square feet of living area. The homes were built from 1994 to 2004. Each comparable has a basement, one with finished area, central air conditioning, one to three fireplaces and one or two garages ranging in size from 660 to 1,099 square feet of building area. Comparable #2 has a heated inground swimming pool. The comparables have improvement assessments that range from \$138,130 to \$194,147 or from \$41.15 to \$55.25 per square foot of living area.

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

### **Conclusion of Law**

The appellant contends, in part, 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 met this burden of proof and a reduction in the subject's assessment is warranted.

With respect to the overvaluation claim, the appellant submitted four comparable sales and the board of review submitted two active listings. The Board gives less weight to the appellant's comparables #2 and #3 which differ from the subject in dwelling size, age and/or feature an inground swimming pool which the subject lacks.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #4 which are relatively similar to the subject in age, design, dwelling size and other features but have smaller site sizes and lack a golf course view. These two properties also are reported by the board of review to have an inferior quality and location, when compared to the subject, which the appellant did not refute. These two best comparables sold in May 2018 and September 2019 for prices of \$320,000 and \$327,500 or for \$88.15 and \$116.38 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$573,850 or \$153.72 per square foot of living area, including land, which falls above the two best comparable sales in

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<sup>3</sup> The board of review submitted an aerial map depicting the proximity its comparables to the subject property.

this record. Furthermore, the Board finds the subject's estimated market value, based on its assessment, is greater than the October 2020 listing prices of board of review listings #1 and #2, that set the upper limit of value, which are located in close proximity to the subject, have smaller dwelling sizes when compared to the subject and list prices of \$163.54 and \$168.64 per square foot of living area, land included. Accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. After considering appropriate adjustments to the comparables for differences from the subject, such as site size, basement finish and garage capacity, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is justified.

The taxpayer also contends 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). After considering the reduction to the subject's assessment based on overvaluation, the Board finds a further reduction in the subject's assessment based on equity 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: June 21, 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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