



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

APPELLANT: Don Ashley
DOCKET NO.: 19-09233.001-R-1
PARCEL NO.: 18-25-318-005

The parties of record before the Property Tax Appeal Board are Don Ashley, 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: \$3,989
IMPR.: \$36,011
TOTAL: \$40,000

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 one-story dwelling of brick exterior construction with 1,939 square feet of living area. The dwelling was constructed in 1955. Features of the home include an unfinished basement, central air conditioning, a fireplace and a 528 square foot garage. The property has an approximately 7,650 square foot site and is located in Oglesby, LaSalle Township, LaSalle County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on October 13, 2016 for a price of \$95,000. The appellant completed Section IV – Recent Sale Data disclosing the transaction was not between family members or related corporations, that the property was for sale by owner and had been advertised for a four-month period in either the local paper or a sign in the yard. In support of the sale of the subject property, the appellant submitted a copy of a Real Estate Settlement Statement associated with the property located at 38 Victoria Drive in

LaSalle, Illinois and a printout from the LaSalle County Assessor's website reiterating the sale date and price for the subject property, as reported in Section IV. The Board finds the settlement statement submitted by the appellant, is not responsive to the overvaluation argument as the document relates to the sale of a property other than the subject. Based on this evidence, the appellant requested the subject's assessment be reduced to \$31,660 which approximately reflects the 2016 purchase price of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,000 which reflects a market value of \$119,760 or \$61.76 per square foot of living area, land included, 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 grid analysis with information on six comparable sales and a copy of the PTAX-203 Real Estate Transfer Declaration associated with the subject's 2016 sale. The comparables are located in Oglesby and have sites that range in size from 6,565 to 41,818 square feet of land area and are improved with one-story dwellings of with a mixture of brick, vinyl, stucco and frame exterior construction that range in size from 1,419 to 1,712 square feet of living area. The homes were built from 1954 to 1970. Each comparable has a basement, two with finished area, central air conditioning and a garage ranging in size from 240 to 576 square feet of building area. Five comparables each have one fireplace. The properties sold from May 2016 to January 2019 for prices ranging from \$125,000 to \$183,000 or from \$77.10 to \$120.71 per square foot of living area, land included. The PTAX-203 for the subject's October 2016 sale disclosed that the subject property had not been advertised for sale on the open market, which calls into question the arm's length nature of the sale.

The board of review also submitted a memorandum, a grid analysis and property record cards for three comparable properties labeled "appellant sales." Based on this evidence, the board of review requested the subject's assessment be confirmed.

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.

As an initial matter, the Property Tax Appeal Board finds the appellant's appeal petition and evidence clearly indicated a recent sale as the basis of the appeal. The appellant failed to mark comparable sales or submit any comparable sales evidence to the Property Tax Appeal Board. As to the Property Tax Appeal Board addressing a change in the basis of this appeal from the appeal made before the board of review, the law is clear that proceedings before the Property Tax Appeal Board are considered de novo (35 ILCS 200/16-180) or without reference to the actions taken before the board of review. Additionally, by administrative procedure, proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the

evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review." (86 Ill.Admin.Code §1910.50(a)). Therefore, no consideration was given to the three comparable sales identified as the appellant's comparable sales and submitted by the board of review.

The board of review submitted six comparable sales for the Board's consideration. The Board gives less weight to the board of review comparables #1, #3, #4 and #5 which have finished basements, in contrast to the subject's unfinished basement, and/or sold in 2016 or 2017, less proximate in time to the January 1, 2019 assessment date than other comparables in the record.

The Board finds the best evidence of market value in the record to be comparable sales #2 and #6 submitted by the board of review. These two comparables were generally similar to the subject in location, age, design, dwelling size and other features and also sold proximate in time to the assessment date at issue. The comparables sold in January 2018 and January 2019 for prices of \$132,000 and \$158,000 or for \$77.10 and \$97.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$119,760 or \$61.76 per square foot of living area, including land, which falls below the two best comparable sales in this record. The Board gives little weight to the subject's sale due to the fact the sale did not occur proximate in time to the assessment date at issue and, based on information reported in the PTAX-203, was not advertised or exposed on the open market, a key element of an arm's-length transaction. Based on this record the Board finds the subject's assessment is reflective of market value and 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: 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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APPELLANT

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COUNTY

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