



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

APPELLANT: Gail Munson
DOCKET NO.: 19-09235.001-F-1
PARCEL NO.: 12-03-312-000

The parties of record before the Property Tax Appeal Board are Gail Munson, 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:

F/Land:	\$130
Homesite:	\$11,410
Residence:	\$28,813
Outbuildings:	\$300
TOTAL:	\$40,653

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 mobile home of cedar exterior construction with 1,296 square feet of living area. The dwelling was constructed in 2014 and has central air conditioning. The subject property also has two farm buildings. The property has a 60,984 square foot homesite, with 23,087 square feet of farmland, for a total of 84,071 square feet of land area. The subject is located in Utica, Waltham Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales that are located in Mendota or Ottawa. The comparables have sites ranging in size from 18,730 to 87,120 square feet of land area that are improved with one-story dwellings containing from 832 to 1,716 square feet of living area. The dwellings were built from 1961 to 1995. The comparables have central air

conditioning and two comparables have either a 1-car or a 2-car garage. The comparables sold from June 2016 to September 2017 for prices of \$70,000 or \$115,000 or from \$56.09 to \$84.13 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's total assessment be reduced to \$33,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,653. The subject's homesite and dwelling have a total assessment of \$40,223, which reflects a market value of \$120,428 or \$92.92 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. The subject property has a \$300 farmland assessment, which is calculated using its productivity index, and a \$300 outbuilding assessment, which reflects a contributory value to the farm of \$900.09 when using the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment, the board of review submitted a brief acknowledging no additional comparable sales were found by the board of review. The board of review resubmitted the appellant's grid analysis with handwritten notes stating that the board of review did not use the appellant's comparables #1 and #2 but found the appellant's comparable #2 to be the best comparable. The board of review's submission included the Property Record Card's) PRC's for the subject and the appellant's comparables noting differences in age, size, style and features of the comparables, when compared to the subject. 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 record contains a total of three comparable sales for the Board's consideration. The Board initially finds each of the comparables lack farmland and farm buildings, unlike the subject, and each have sale dates occurring greater than 15 months prior to the January 1, 2019 assessment date at issue. The Board further finds the comparables are similar to the subject in location and dwelling type, however, the comparable dwellings are significantly older than the subject and differ in style. In addition, two of the comparables have significantly smaller sites and two differ considerably in dwelling size, when compared to the subject. Nevertheless, the comparables sold for prices of \$70,000 and \$115,000 or from \$56.09 to \$84.13 per square foot of living area, including land. The subject's homesite and dwelling have a total assessment of \$40,223, which reflects a market value of \$120,428 or \$92.92 per square foot of living area, including land, which is above the range established by the comparable sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older age, the Board finds the subject's higher estimated market value as reflected by its assessment is supported 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: 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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