



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

APPELLANT: Michael Barta
DOCKET NO.: 19-09237.001-R-1
PARCEL NO.: 21-12-143-004

The parties of record before the Property Tax Appeal Board are Michael Barta, the appellant, by attorney Nicholas Balestri, of Bernabei, Balestri & Fiocchi, in LaSalle, 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: \$13,118
IMPR.: \$91,160
TOTAL: \$104,278

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 two-story Victorian dwelling of vinyl siding exterior construction with 3,440 square feet of living area. The dwelling was constructed in approximately 1900. Features of the home include a full basement, central air conditioning, a fireplace and a detached 720 square foot garage. The property is located in Ottawa, Ottawa Township, LaSalle County.

The appellant contends assessment inequity as the basis of the appeal concerning the improvement. In support of this argument, the appellant submitted information on four equity comparables, three of which are located on the same street as the subject property. The comparables consist of two-story dwellings of frame or vinyl siding exterior construction. The dwellings were built between 1870 and 1908 and range in size from 2,630 to 4,058 square feet of

living area.¹ Each dwelling has a full or partial unfinished basement. Three of the comparables have central air conditioning and three comparables have one or two fireplaces. Each comparable has either a two-car or a three-car garage. The comparables have improvement assessments ranging from \$38,303 to \$50,726 or from \$11.62 to \$14.73 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$41,280 or \$12.00 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 \$116,666. The subject property has an improvement assessment of \$103,548 or \$30.10 per square foot of living area.

In response to the appellant's evidence, the board of review made corrections to the dwelling sizes of appellant's comparables #1 and #2 and next changed the calculation of the improvement assessment per square foot of living area based on the altered dwelling sizes. Copies of the applicable property record cards were also submitted along with an aerial photograph depicting the subject and the appellant's comparables.

In support of its contention of the correct assessment on equity grounds, the board of review submitted information on three equity comparables along with copies of applicable property record cards, a Multiple Listing Service (MLS) data sheet and an aerial photograph depicting the location of the subject and the board of review comparables; the map depicts that comparables #1 and #3 are on the Fox River and/or offer a river view.² Given the MLS data sheet, reportedly in 2016 the asking price on the property was \$474,900 whereas the 2019 assessment reflects an estimated market value of \$409,839. The comparables consist of two-story dwellings of frame or vinyl siding exterior construction. The dwellings were built between 1871 and 1916 and range in size from 3,435 to 4,542 square feet of living area. Each dwelling has a basement, two of which have finished area. Features include central air conditioning and one or two fireplaces. Each comparable has a garage ranging in size from 600 to 950 square feet of building area; comparable #1 has a second 280 square foot garage and comparable #2 has a 242 square foot carport. The comparables have improvement assessments ranging from \$85,827 to \$113,438 or from \$22.83 to \$23.83 per square foot of living area.

In addition, the board of review submitted copies of the appellant's appeal documentation presented at the local level for tax year 2019. In part, the board of review contends that at the local hearing, the requested reduction was to a market value of \$264,000, but before the Property Tax Appeal Board, the appellant is seeking a reduced market value equivalent to \$163,194. Finally, the board of review reports that as of November 5, 2020 the subject property was listed on the open market with an asking price of \$384,500. As assessed for tax year 2019, the subject property reflects an estimated market value of \$349,998.

¹ The Board finds the best evidence of dwelling size for appellant's comparables #1 and #2 was supplied by the board of review's presentation of property record cards. Additionally, the appellant did not dispute these reported dwelling sizes with any rebuttal filing.

² The MLS data sheet submitted for board of review comparable #1 states the dwelling has spectacular views of the Fox River.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

As an initial matter, the Property Tax Appeal Board has given no consideration to the appeal arguments made before the LaSalle County Board of Review at the local hearing level. The law is clear that 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)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will consider the evidence presented by both parties to this proceeding on equity grounds in determining the correct assessment of the subject property.

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

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. The comparables present varying degrees of similarity to the subject in location, dwelling size and some features. The appellant's comparables along with board of review comparable #2 are most similar to the subject in location; in contrast, both board of review comparables #1 and #3 necessitate downward adjustments for their superior finished basement amenities and location with Fox River views. Both appellant's comparable #1 and board of review comparable #2 necessitate upward adjustments for their larger dwelling sizes when compared to the subject home. The seven comparables have improvement assessments that range from \$38,303 to \$113,438 or from \$11.62 to \$33.02 per square foot of living area. The subject's improvement assessment of \$103,548 or \$30.10 per square foot of living area falls within the range established by the comparables in this record. While the interior photographs of the subject and board of review comparable #1 suggest the properties have similar updates and finishes, however, board of review comparable #1 has both a finished basement and Fox River views which are not features of the subject and suggest downward adjustments are necessary for assessment purposes. Based on this record and after considering adjustments to the comparables for differences when compared to 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

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