



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

APPELLANT: Kenneth Capponi
DOCKET NO.: 19-09239.001-R-1
PARCEL NO.: 18-25-301-002

The parties of record before the Property Tax Appeal Board are Kenneth Capponi, 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: \$2,636
IMPR.: \$20,364
TOTAL: \$23,000

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 construction with 1,117 square feet of living area.¹ The dwelling was constructed in 1952. Features of the home include an unfinished basement, central air conditioning and a detached 330 square foot garage. The property has a 13,068 square foot site and is located in Oglesby, LaSalle Township, LaSalle County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to the subject's improvement. In support of these arguments the appellant submitted a grid analysis containing three comparable properties that are located in Oglesby. The comparables have sites with 7,500 or 11,690 square feet of land area that are improved with one-story dwellings containing from 1,024 to 1,146 square feet of living area. The homes were built from 1940 to

¹ The Board finds the best evidence of the subject's features was the subject's Property Record Card (PRC) submitted by the board of review.

1951. The comparables have unfinished basements, central air conditioning and from a 1-car to a 3-car garage. The comparables sold from November 2016 to June 2018 for prices ranging from \$55,000 to \$66,500 or from \$53.71 to \$58.03 per square foot of living area, including land. The comparables have improvement assessments ranging from \$15,801 to \$19,097 or from \$15.16 to \$16.66 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$20,000, which reflects a market value of \$59,880 or \$53.61 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 appellant's request would lower the subject's improvement assessment to \$17,364 or \$15.55 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 \$23,000. The subject's assessment reflects a market value of \$68,862 or \$61.65 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 has an improvement assessment of \$20,364 or \$18.23 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing eight comparable properties that are located in Oglesby. The comparables have sites ranging in size from 7,841 to 15,246 square feet of land area that are improved with one-story dwellings containing from 992 to 2,838 square feet of living area. The homes were built from 1945 to 1959. The comparables have basements, two of which have finished area, and central air conditioning. Each comparable has an attached and/or detached garage ranging in total size from 336 to 1,407 square feet of building area. Five comparables each have a fireplace. The comparables sold from May 2016 to November 2019 for prices ranging from \$77,001 to \$135,000 or from \$60.21 to \$122.53 per square foot of living area, including land. The comparables have improvement assessments ranging from \$21,066 to \$43,933 or from \$21.24 to \$32.23 per square foot of living area. The board of review reported the appellant's comparable #1, which the appellant reported sold for \$55,000 or \$53.71 per square foot of living area, including land, actually sold for \$45,833 or \$44.76 per square foot of living area, including land.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant contends in part that 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 parties submitted a total of 11 comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #3, as well as the board of review's comparables

#4, #5, #6, #7 and #8, due to their finished basement area and/or their sale date occurring greater than 12 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and also sold proximate to the January 1, 2019 assessment date at issue. These sales occurred from February 2018 to November 2019 for prices ranging from \$55,000 to \$86,000 or from \$53.71 to \$86.69 per square foot of living area, including land. The subject's assessment reflects a market value of \$68,862 or \$61.65 per square foot of living area, including land, which falls within the range established by the best comparable sales in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's market value as reflected by its assessment is supported. Based on this evidence the Board finds a reduction in the subject's assessment is not warranted based on overvaluation.

The taxpayer also contends improvement 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). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted 11 equity comparable properties for the Board's consideration. The Board gives less weight to the appellant's comparable #3, as well as the board of review's comparables #1, #2, #5 and #8, due to their superior finished basement area or their larger garage area, when compared to the subject. The Board finds the parties' remaining equity comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$15,801 to \$34,196 or from \$15.16 to \$32.23 per square foot of living area. The subject's improvement assessment of \$20,364 or \$18.23 per square foot of living area falls within the range established by the best equity comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement is inequitably assessed and a reduction in the subject's assessment based on assessment uniformity is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kenneth Capponi
2177 E. 879th Rd.
Tonica, IL 61370

COUNTY

LaSalle County Board of Review
LaSalle County Government Center
707 Etna Road
Ottawa, IL 61350