



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

APPELLANT: Brett Frye
DOCKET NO.: 19-09257.001-C-1
PARCEL NO.: 15-49-419-020

The parties of record before the Property Tax Appeal Board are Brett Frye, the appellant, by Duane Berkland, Attorney at Law in Ottawa; 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: \$2,900
IMPR.: \$11,419
TOTAL: \$14,319

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 is part of a contiguous 5-parcel tract which makes up Bowl-Rite Lanes. The subject parcel under appeal reflects 1,000 square feet of building area containing the middle two lanes of a six-lane bowling alley and bar operation. The subject property is a one-story building of brick exterior construction built in approximately 1930 and includes two automatic pinsetters and a concrete parking surface.¹ The property has an approximately 2,900 square foot site and is located in Marseilles, Rutland Township, LaSalle County.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located on Main Street in Marseilles. The comparables are improved with

¹ The Board finds the best description of the subject property was presented in the subject's property record card and commentary submitted by the board of review.

one-story buildings of frame or brick exterior construction² which have either a retail or office functional use. The buildings range in size from 800 to 1,875 square feet of building area and were built from 1881 to 1937. Comparable #1 features a 324 square foot garage. The comparables have improvement assessments that range from \$5,267 to \$18,031 or from \$6.58 to \$9.62 per square foot of building area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$7,000 or \$7.00 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$14,319. The subject has an improvement assessment of \$11,419 or \$11.42 per square foot of building area.

In support of its contention of the correct assessment, the board of review submitted information on four equity comparables located on Main Street in Marseilles like the subject. The comparables are improved with one-story buildings of brick exterior construction that range in size from 1,320 to 1,875 square feet of building area that were built from 1886 to 1909 and have either a restaurant or office functional use. The comparables have improvement assessments that range from \$16,566 to \$50,055 or from \$9.92 to \$13.37 per square foot of building area.

The board of review submitted comments stating all commercial and industrial properties within the community of Marseilles had been re-assessed in 2019. It reported the subject's two automatic pinsetters have been estimated to add \$7,500 each to value, based on Marshall Valuation Services cost data and after applying an estimated depreciation of 89.7% for the subject. Given its analysis of both parties' comparables and after taking into consideration the estimated value of automatic pinsetters, the board of review concluded that the subject building is under assessed, suggesting a per square foot improvement assessment of \$14.35 to be more accurate. Based on this evidence, the board of review requested the subject's improvement assessment be increased to \$14,350.

Conclusion of Law

The appellant 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted seven equity comparables for the Board's consideration. The comparables are all commercial properties located in the subject's market area, however, they have varying degrees of similarity to the subject in functional use, age, building size and features. These comparables have improvement assessments that range from \$5,267 to \$50,055 or from \$6.58 to \$13.37 per square foot of building area. The subject's improvement assessment of \$11,419 or

² Exterior construction material for the appellant's comparables was submitted by the board of review

\$11.42 per square foot of building area falls within the range established by the comparables in this record. After considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and neither a reduction nor an increase 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:

August 23, 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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