



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

APPELLANT: Brett Frye
DOCKET NO.: 19-09258.001-C-1
PARCEL NO.: 15-49-419-019

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: \$3,333
IMPR.: \$2,500
TOTAL: \$5,833

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 2,500 square foot concrete parking lot. The property is located in Marseilles, Rutland Township, LaSalle County.

The appellant marked assessment inequity with respect to the improvement assessment as the basis of the appeal. However, the appellant submitted no evidence to demonstrate the subject's improvement assessment was inequitable. The appellant submitted a copy of the property record card for the subject and an aerial image of the subject property. The subject's property record card describes the subject as having "concrete parking" with an assessment of \$2,500 and the aerial plat of the subject depicts the parcel with a concrete parking surface and no physical building. The main thrust of the appellant's appeal is that the subject is a vacant lot with no building. Therefore, the subject's improvement/building assessment should be reduced to \$0.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$5,833. The subject property has an improvement assessment of \$2,500. In support of its contention of the correct assessment the board of review submitted a brief stating all commercial and industrial properties within the community of Marseilles were re-assessed in 2019. As a result of this re-assessment, the board of review reduced the subject's land assessment from \$5,535 to \$3,333. The board of review noted that, "At that time we became aware that the site is improved with concrete parking, which was not previously assessed." The board of review estimated a cost of \$3.00 per square foot for the subject's concrete parking surface for a market value of \$7,500 and an assessed value of \$2,500. Based on this evidence, the board of review requested the subject's assessment be confirmed.

Conclusion of Law

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 submitted no evidence to show the subject was not uniformly assessed.

The Board finds the argument made by the appellant pertains to a contention of law. Unless otherwise provided by law or stated in the agency's rules, the standard of proof in any contested case hearing conducted under this Act by an agency shall be the preponderance of the evidenced. (5 ILCS 100/10-15)

Section 1-130(a) of the Property Tax code, which defines real property, provides in pertinent part:

the land itself, **with all things contained therein**, and also all buildings, structures and **improvements**, and other permanent fixtures (35 ILCS 200/1-130(a))

While the subject's concrete parking surface does not represent a building, it does constitute an improvement to the subject's site. The board of review estimated the market value of the subject's concrete surface at \$3.00 per square foot, which was not refuted by the appellant. Therefore, the Board finds no change in the subject's assessment is justified based on this record.

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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