



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

APPELLANT: Jan Ferracuti Carder Dev'l Ottawa LLC
DOCKET NO.: 19-09265.001-C-3
PARCEL NO.: 14-35-441-000

The parties of record before the Property Tax Appeal Board are Jan Ferracuti Carder Dev'l Ottawa LLC, the appellants, by attorney Alexis Ferracuti, of the Law Offices of Peter F. Ferracuti, P.C. 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: \$210,335
IMPR.: \$601,665
TOTAL: \$812,000

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 six structures.¹ The subject's primary improvements are two strip malls containing 51,000 and 15,960 square feet of building area. Other improvements include a 3,240 square foot self-storage building, a 576 square foot pole building and two, 336 square foot Quonset buildings. The buildings' construction dates are unknown. The property has a 263,102 square foot site and is located in Ottawa, Dayton Township, LaSalle County.

The appellant contends assessment inequity with respect to the subject's improvements as the basis of the appeal. In support of this argument the appellant submitted assessment information on three equity comparables that are located in Ottawa. The comparables are improved with retail buildings containing from 37,624 to 90,984 square feet of building area. The buildings

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.

were constructed from 1984 to 1993. The comparables have improvement assessments ranging from \$195,591 to \$342,433 or from \$3.72 to \$5.20 per square foot of building area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$284,000 or \$3.97 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$812,000. The subject property has an improvement assessment of \$601,665 or \$8.42 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in Ottawa. The comparables are improved with strip malls containing from 16,500 to 35,668 square feet of building area. Two of the buildings were constructed in 1986 or 1987. The comparables have improvement assessments ranging from \$182,160 to \$441,489 or from \$11.04 to \$13.59 per square foot of building area.

The board of review's submission included information critiquing the appellant's evidence. The board of review argued the appellant's comparables are not strip malls, like the subject property.

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

Conclusion of Law

The taxpayer contends assessment inequity with respect to the subject's improvement 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 a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables due to their differences in use, when compared to the subject. The Board finds the board of review's comparables are more similar to the subject in location, style, use and some features. However, each of these comparables are significantly smaller than the subject. Nevertheless, the best comparables have improvement assessments ranging from \$182,160 to \$441,489 or from \$11.04 to \$13.59 per square foot of building area. The subject's improvement assessment of \$601,665 or \$8.42 per square foot of building area falls above the range established by the best comparables in the record on a total improvement assessment basis but below the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, such as their smaller size, the Board finds the subject's higher total improvement assessment is equitably assessed and a reduction in the subject's assessment based on lack of assessment uniformity 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:

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

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

APPELLANT

Jan Ferracuti Carder Dev'l Ottawa LLC, by attorney:
Alexis Ferracuti
Law Offices of Peter F. Ferracuti, P.C.
110 East Main Street
P.O. Box 859
Ottawa, IL 61350

COUNTY

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