



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

APPELLANT: Nathan Kruswicki
DOCKET NO.: 19-09269.001-R-1
PARCEL NO.: 26-16-412-000

The parties of record before the Property Tax Appeal Board are Nathan Kruswicki, 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: \$21,019
IMPR.: \$45,299
TOTAL: \$66,318

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 mobile home of vinyl siding exterior construction with 1,140 square feet of living area. The dwelling was constructed in 2017. Features of the home include central air conditioning, a garage containing 2,220 square feet of building area, and a 1,944 square foot pole building. The property has an approximately 218,000 square foot site and is located in Tonica, Vermillion Township, LaSalle County.

The appellant's appeal is based on both unequal treatment in the assessment process concerning the improvement assessment as well as overvaluation concerning the subject property. In support of this argument the appellant submitted information on three comparable properties with both equity and sales data. The comparables were built from 1961 to 1995 and consist of one-story mobile homes of steel or vinyl siding exterior construction with 832 to 1,716 square feet of living area. The comparables are located more than ten miles from the subject. Each dwelling has central air conditioning. Two of the comparables have garages. Comparable #1

features a 1,500 square foot pole building. The parcels range in size from 18,730 to 87,120 square feet of land area. The comparables have improvement assessments ranging from \$7,697 to \$26,312 or from \$9.25 to \$15.33 per square foot of living area. The comparables sold from June 2016 to September 2017 for prices ranging from \$70,000 to \$115,000 or from \$56.09 to \$84.13 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced improvement assessment of \$22,314 or \$19.57 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 \$66,318. The subject property has an improvement assessment of \$45,299 or \$39.74 per square foot of living area. The subject's assessment reflects a market value of \$198,557 or \$174.17 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.

In support of its contention of the correct assessment the board of review resubmitted appellant's grid analysis with handwritten notes stating that the subject's improvement assessment is \$27,309 or \$23.95 per square foot of living area when excluding the new construction of the garage and deck. The board of review also submitted evidence regarding the assessments of the new construction, property record cards for the subject and the appellant's comparables, a map showing the locations of appellant's comparables, and a grid analysis of appellant's comparables containing sales data.

In written rebuttal to the appellant's submission, the board of review stated that the appellant did not disclose the new garage and deck added as new construction in 2019. The board of review further noted the age difference of appellant's comparables as compared to the subject property and when excluding the new construction, the building assessment is within the range of appellant's comparables.

Conclusion of Law

The taxpayer contends, in part, 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.

Although these comparables are not truly similar to the subject due to differences in location, size, age, and/or features, the Board finds the only evidence of assessment equity to be appellant's comparables. These comparables had improvement assessments that ranged from \$7,697 to \$26,312 or from \$9.25 to \$15.33 per square foot of living area. The subject's improvement assessment of \$45,299 or \$39.74 per square foot of living area falls above the range established by the best comparables in this record, however, when subtracting the assessments for the newly constructed deck and garage, the board of review reported that the improvement assessment is \$27,309 or \$23.95 per square foot of living area, which is only

slightly above the range of the best comparables in the record and the Board finds logical due to the subject's significantly newer age. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The appellant also contends 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.

Although these comparables are not truly similar to the subject due to differences in location, size, age, and/or features, the Board finds the only evidence of market value to be appellant's comparables. The Board has given reduced weight to appellant's comparable #1 which has a more remote sale date for valuation as of January 1, 2019. The Board finds that the appellant's remaining comparables have varying degrees of similarity to the subject, however, each dwelling is considerably older than the subject and lacks a new garage and deck. Nevertheless, the best comparables sold for prices of \$70,000 and \$115,000 or \$67.02 and \$84.13, respectively. The subject's assessment reflects a market value of \$198,557 or \$174.17 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. However, after considering adjustments to the best comparables for differences, such as their older age and lack of new improvements, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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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