



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

APPELLANT: Anthony Sickley
DOCKET NO.: 19-09270.001-R-1
PARCEL NO.: 18-25-319-006

The parties of record before the Property Tax Appeal Board are Anthony Sickley, 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: \$1,687
IMPR.: \$22,979
TOTAL: \$24,666

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 exterior construction with 1,085 square feet of living area.¹ The dwelling was constructed in 1942. Features of the home include a basement with 434 square feet of finished area, central air conditioning, a two-story garage containing 828 square feet of building area, and a 360 square foot carport. The property has a 7,500 square foot site and is located in Oglesby, LaSalle 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 these arguments the appellant submitted information on three comparable properties with both equity and sales data. The comparables were built from 1902 to 1911 and consist of

¹ The grid submitted by the appellant describes the property as having 868 square feet of living area, however, the property record card submitted by the board of review notes a finished attic containing an additional 217 square feet of living area.

one-story dwellings of aluminum or vinyl siding exterior construction with 840 to 1,097 square feet of living area. Each dwelling has central air conditioning and an unfinished basement. Comparables #2 and #3 have two-car garages containing 528 and 576 square feet of building area, respectively.² The comparables have improvement assessments ranging from \$13,611 to \$17,585 or from \$15.92 to \$18.20 per square foot of living area. The parcels range in size from 6,400 to 10,500 square feet of land area. The comparables sold from July to September 2018 for prices ranging from \$43,500 to \$46,000 or from \$41.93 to \$53.57 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced total assessment of \$13,333 with an improvement assessment of \$11,646 or \$10.73 per square foot of living area when using 1,085 square feet.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,666. The subject property has an improvement assessment of \$22,979 or \$21.18 per square foot of living area. The subject's assessment reflects a market value of \$73,850 or \$68.06 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 submitted information on five equity comparables. The comparables consist of 1 or 1.5-story dwellings of brick, stucco, or vinyl siding exterior construction ranging in size from 1,122 to 1,722 square feet of living area. The dwellings were built from 1924 to 1955. Each dwelling has a basement and a garage ranging in size from 240 to 528 square feet of building area. Four of the comparables have central air conditioning. Two of the comparables each have a fireplace and three of the comparables feature finished attics. The comparables have improvement assessments ranging from \$20,371 to \$38,623 or from \$14.14 to \$28.36 per square foot of living area. The parcels range in size from 5,000 to 15,400 square feet of land area. The comparables sold from January 2017 to September 2019 for prices ranging from \$78,500 to \$115,000 or from \$47.62 to \$82.14 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 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.

The parties submitted a total of eight comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables

² The board of review provided property record cards for each of the appellant's comparables, which described the garage sizes for appellant's comparables #2 and #3.

due to significant differences in age when compared to the subject. The Board has also given reduced weight to board of review comparables #3 and #5 which are significantly larger dwellings as compared to the subject.

As to the improvement inequity argument, the Board finds the best evidence of assessment equity to be the board of review comparables #1, #2, and #4. These most similar comparables had improvement assessments that ranged from \$20,370 to \$38,623 or from \$18.16 to \$28.36 per square foot of living area. The subject's improvement assessment of \$22,979 or \$21.18 per square foot of living area falls within the range established by the best comparables in this record, and the Board finds that a reduction in the subject's improvement assessment is not warranted on the grounds of uniformity.

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.

The parties submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables due to significant differences in age when compared to the subject. The Board has also given reduced weight to board of review comparables #3 and #5 which are significantly larger dwellings when compared to the subject as well as comparable #2 which has a more remote 2017 sale date for valuation as of January 1, 2019.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #4. These most similar comparables sold for prices of \$82,000 and \$115,000 or \$60.21 and \$82.14 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$73,850 or \$68.06 per square foot of living area, including land, which is below the range established by the best comparable sales in this record on an overall basis and within that range on a per-square-foot basis. Based on this evidence and after considering adjustments to the best comparables for differences, 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: June 21, 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

Anthony Sickley
202 Garfield Ave.
LaSalle, IL 61301

COUNTY

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