



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

APPELLANT: Jane Sorrentino
DOCKET NO.: 19-09271.001-R-1
PARCEL NO.: 18-10-314-009

The parties of record before the Property Tax Appeal Board are Jane Sorrentino, 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: \$4,066
IMPR.: \$25,985
TOTAL: \$30,051

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 and stucco exterior construction with 1,189 square feet of living area. The dwelling was constructed in 1933. Features of the home include an unfinished basement, central air conditioning, and a garage with 216 square feet of building area. The property has an approximately 5,000 square foot site and is located in LaSalle, LaSalle Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The comparables were built from 1910 to 1949. The comparables consist of one-story dwellings of brick or vinyl siding exterior construction ranging in size from 1,052 to 1,146 square feet of living area. Each dwelling has central air conditioning, an unfinished basement, and a one or two-car garage. Comparable #1 has a fireplace. The parcels range in size from 3,000 to 7,100 square feet of land area. The comparables sold from November 2017 to October 2018 for prices ranging from \$75,000 to

\$85,000 or from \$68.06 to \$74.95 per square foot of living area, including land. Based on this evidence, the appellant requested a reduced assessment of \$28,333.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,051. The subject's assessment reflects a market value of \$89,973 or \$75.67 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 four comparable sales. The comparables consist of one-story dwellings of stucco, stucco and aluminum siding, or stucco and vinyl siding exterior construction ranging in size from 947 to 1,235 square feet of living area. The dwellings were built from 1927 to 1952. Each dwelling has central air conditioning and a garage ranging in size from 216 to 400 square feet of building area. Each comparable has a basement with three of the comparables having 700 to 952 square feet of finished area. Comparable #4 features a fireplace. The parcels range in size from 5,000 to 7,500 square feet of land area. The comparables sold from November 2016 to September 2018 for prices ranging from \$92,000 to \$115,000 or from \$76.92 to \$121.44 per square foot of living area, including land. The board of review also submitted a grid analysis purportedly of the appellant's comparables, however, only one of the comparables presented was utilized by the appellant. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellant 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 seven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board finds the parties' comparables are not truly similar to the subject due to differences in age and/or basement finish. Nevertheless, the Board has given reduced weight to appellant's comparable #3 and board of review comparables #1 and #2 due to their remote sale dates for valuation as of January 1, 2019.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sales #3 and #4. These most similar comparables sold for prices ranging from \$75,000 to \$115,000 or from \$68.06 to \$121.44 per square foot of living area, including land. The subject's assessment reflects a market value of \$89,973 or \$75.67 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. 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.

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

Jane Sorrentino
3481 E. 449th St.
LaSalle, IL 61301

COUNTY

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