



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

APPELLANT: Giovanni Alfano  
DOCKET NO.: 19-09273.001-C-1  
PARCEL NO.: 17-04-322-001

The parties of record before the Property Tax Appeal Board are Giovanni Alfano, 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:** \$40,163  
**IMPR.:** \$12,202  
**TOTAL:** \$52,365

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 16,988 square foot asphalt and concrete parking lot. The property is located in Peru, Peru Township, LaSalle County.

The appellant's appeal is based on overvaluation. In support of this argument the appellant submitted evidence disclosing the subject property was purchased on June 3, 2016 for a price of \$270,000. The appellant completed Section IV – Recent Sale Data of the appeal petition disclosing that the seller was Henry State Bank and that the parties were unrelated. The appellant further disclosed that the subject property was advertised for sale for 6 months in a local newspaper and was not sold due to foreclosure or by contract for deed. In support of this transaction, the appellant submitted a copy of the settlement statement, which disclosed properties at two street addresses were sold and no commissions were paid to real estate professionals.

The appellant also contended that because the subject property is a vacant lot with no building, the subject's improvement/building assessment should be reduced to \$0.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$20,000 which would reflect a market value of \$60,006 or \$3.53 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$52,365. The subject's assessment reflects a market value of \$156,781 or \$9.23 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. To the extent that these equity comparables are not responsive to the appellant's overvaluation argument, the Board shall not further consider these comparables herein.

The board of review also submitted a brief contending that the appellant's 2016 purchase of the subject property was not an arm's length transaction. The board of review further contended the subject property was acquired by the seller bank by deed in lieu of foreclosure and held for approximately three years prior to the 2016 sale, during which time the subject property was leased to the appellant. The board of review presented a copy of a Special Warranty Deed relating to the appellant's 2016 purchase of the subject property which depicts the conveyance of two parcels, including the subject property. Moreover, the board of review asserted that asphalt and concrete parking is assessed as an improvement in LaSalle County.

Based on this evidence, the board of review requested the subject's assessment be sustained.

### **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.

As an initial matter, the Board finds that the subject's asphalt and concrete parking surface constitutes an improvement to the subject's site. Section 1-130(a) of the Property Tax Code, which defines real property, provides that real property includes: "the land itself, with all things contained therein, and also all buildings, structures and improvements, and other permanent fixtures thereon..." 35 ILCS 200/1-130(a). While the subject's asphalt and concrete parking is not a building or structure, it does constitute an improvement to the subject's site.

The appellant based this appeal on a recent sale of the subject property in June 2016 for a price of \$270,000. The appellant completed Section IV - Recent Sale Data of the appeal petition disclosing the parties to the transaction were not related and the subject property had been

advertised on the open market in a local newspaper for 6 months. In further support of the transaction, the appellant submitted a copy of the settlement statement. Although the board of review argued the 2016 sale was not an arm's length transaction because the seller was a lender and the appellant was leasing the subject property from the lender at the time of the sale, the Board finds the board of review failed to demonstrate that the purchase price was not reflective of market value. Moreover, the Board finds the board of review did not provide any market value evidence in support of its assessed valuation of the subject property.

On this limited record, the Board finds the only evidence of market value to be the 2016 purchase of the subject property for a price of \$270,000, which is above the subject's current market value of \$156,781 as reflected by the assessment. However, the Special Warranty Deed presented by the board of review disclosed that the 2016 sale involved two parcels, including the subject. Neither the appellant nor the board of review presented any evidence of how the sale price was allocated to each of the parcels in order to demonstrate the market value of the subject property at the time of sale.

Therefore, based on this limited record, the Board finds the appellant failed to prove by a preponderance of the evidence that the subject property is overvalued and a reduction in the subject's assessment is not warranted.

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:

October 18, 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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