



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

APPELLANT: Ken Quick
DOCKET NO.: 19-09274.001-R-1
PARCEL NO.: 18-25-321-026

The parties of record before the Property Tax Appeal Board are Ken Quick, 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: \$5,307
IMPR.: \$41,500
TOTAL: \$46,807

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 vinyl siding exterior construction with 1,590 square feet of living area. The dwelling was constructed in 1928. Features of the home include a basement with finished area,¹ central air conditioning, a fireplace, and a 768 square foot garage. The property has an approximately 10,870 square foot site and is located in Oglesby, LaSalle Township, LaSalle County.

The appellant contends both overvaluation and assessment inequity with regard to the improvement as the bases of the appeal. In support of both arguments, the appellant submitted information on three comparables located in Oglesby. The parcels range in size from 0.14 to

¹ The parties differ regarding the subject's basement finish. The Board finds the best evidence of the subject's basement finish is found in the subject's property record card which was not refuted by the appellant in written rebuttal.

0.26 of an acre of land² and are improved with one-story homes of brick, brick and frame, or vinyl siding exterior construction ranging in size from 1,218 to 1,400 square feet of living area. The dwellings were built from 1905 to 1945. Each home has a basement, one of which has finished area, and a garage ranging in size from 480 to 576 square feet of building area. Two homes each have central air conditioning and a fireplace. The comparables have improvement assessments ranging from \$26,841 to \$29,246 or from \$20.89 to \$22.04 per square foot of living area. The comparables sold from June 2017 to January 2019 for prices ranging from \$95,000 to \$115,000 or from \$73.70 to \$89.90 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's total assessment to \$36,666 which would reflect a market value of \$110,009 or \$69.19 per square foot of living area, including land, at the statutory level of assessment of 33.33%, and a reduction in the subject's improvement assessment to \$31,359 or \$19.72 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 \$46,807. The subject's assessment reflects a market value of \$140,141 or \$88.14 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. The subject has an improvement assessment of \$41,500 or \$26.10 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis with both sale and assessment information on six comparables located in Oglesby, together with a grid analysis of the appellant's comparables, maps showing the locations of both parties' comparables in relation to the subject, and property record cards for the parties' comparables. The board of review's comparables range in size from 0.14 to 0.26 of an acre of land and are improved with one-story homes of brick, brick and vinyl siding, or brick, frame, and stucco exterior construction ranging in size from 1,419 to 1,712 square feet of living area. The dwellings were built from 1954 to 1970. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 240 to 576 square feet of building area. Five homes each have a fireplace. The comparables have improvement assessments ranging from \$39,196 to \$53,194 or from \$26.06 to \$35.09. The comparables sold from May 2016 to January 2019 for prices ranging from \$125,000 to \$183,000 or from \$77.10 to \$120.71 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 appellant contends, in part, that 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

² The parties differ regarding some features of the appellant's comparables. The Board finds the best evidence of these comparables' features is found in their property record cards presented by the board of review which were not refuted by the appellant in written rebuttal.

appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, due to significant differences from the subject in dwelling size. The Board gives less weight to the board of review's comparables #1, #4, and #5, which sold less proximate in time to the January 1, 2019 assessment date. The Board gives less weight to the board of review's comparable #3, which has a much larger lot than the subject.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables #2 and #6, which are similar to the subject in dwelling size, lot size, location, and some features. These most similar comparables sold from January 2018 to January 2019 for prices ranging from \$115,000 to \$158,000 or from \$77.10 to \$97.65 per square foot of living area, including land. The subject's assessment reflects a market value of \$140,141 or \$88.14 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 appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also contends assessment inequity as a 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of nine equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, due to significant differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellant's comparable #2 and the board of review's comparables, which are similar to the subject in dwelling size, location, and some features. These comparables have improvement assessments that range from \$29,246 to \$53,194 or from \$20.89 to \$35.09. The subject has an improvement assessment of \$41,500 or \$26.10 per square foot of living area, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified on the basis of uniformity.

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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COUNTY

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