



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

APPELLANT: Kathy Wujek
DOCKET NO.: 19-09277.001-R-1
PARCEL NO.: 19-08-203-013

The parties of record before the Property Tax Appeal Board are Kathy Wujek, 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 **A Reduction** 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: \$ 5,477
IMPR.: \$37,856
TOTAL: \$43,333

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 split-level dwelling of brick and vinyl exterior construction.¹ The dwelling was built in 1977 and has 1,834 square feet of living area. The home features a partial basement that is finished, central air conditioning, a fireplace and a two-car garage. The subject property has a 22,651 square foot site. The subject property is located in Utica Township, LaSalle County.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable sales. The comparables consist of a split-level and two, two-story dwellings of vinyl exterior construction that were built in 1950 or 1992. The comparables have a basement one of which has finished area, central air conditioning, and a two-car garage. One comparable has a

¹ The appellant asserted the subject has an aluminum siding exterior. However, the subject's property record card and photograph submitted by the board of review show the subject is of brick and vinyl exterior construction.

fireplace. The dwellings range in size from 1,530 to 2,208 square feet of living area and are situated on sites that range in size from 7,500 to 20,909 square feet of land area. The comparables sold from November 2016 to February 2018 for prices ranging from \$90,000 to \$184,000 or from \$58.82 to \$83.33 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$49,349. The subject's assessment reflects an estimated market value of \$147,752 or \$80.56 per square foot of living area including land when applying 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 the subject's assessment, the board of review submitted three comparables, only one of which sold.² The comparables consist of split-level dwellings of vinyl or brick and vinyl exterior construction that were built from 1976 to 1992. The comparables were reported to have central air conditioning and a garage that range in size from 494 to 660 square feet of building area. Comparables #2 and #3 were reported to have a fireplace and comparable #2 has a 459 square foot basement. The dwellings range in size from 1,827 to 1,986 square feet of living area. The comparables have improvement assessments ranging from \$48,708 to \$58,357 or from \$24.53 to \$31.58 per square foot of living area. Comparable #1 sold in July 2019 for \$160,000 or \$80.56 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 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 met this burden of proof and a reduction in the subject's assessment is warranted.

As an initial matter, the Board gave no weight to the assessment equity evidence submitted by the board of review. The Board finds this evidence fails to address the appellant's market value argument.

The Board finds this record contains three suggested comparable sales for the Board's consideration. The Board gave little weight to comparable sales #2 and #3 submitted by the appellant due to their dissimilar two-story design when compared to the subject. In addition, appellant's comparable #2 sold in 2016, which is dated and less indicative of market value as of the subject's January 1, 2019, assessment date. Finally, appellant's comparable #3 is older in age when compared to the subject.

² Comparable #1 submitted by the board of review is the same property as appellant's comparable #1 but had re-sold. The board of review asserted it was the only sale of a split-level style dwelling that sold in Utica township within the last 3 years.

The Board finds the only credible market value evidence contained in this record is the common comparable submitted by the parties, which sold twice bracketing the subject's January 1, 2019, assessment date. This property is generally similar to the subject in land area, design, dwelling size and most features, but is 15 years newer in age requiring a downward adjustment to make it more equivalent to the subject. This comparable sold in February 2018 for \$122,900 or \$61.88 per square foot of living area including land area and again in July 2019 for \$160,000 or \$80.56 per square foot of living area including land area. The subject's assessment reflects an estimated market value of \$147,752 or \$80.56 per square foot of living area including land, which falls between the two sales of the most similar comparable in the record on an overall basis. After considering adjustments to the comparable for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessment is 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:

August 23, 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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