



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

APPELLANT: John Hoagland  
DOCKET NO.: 19-09278.001-R-1  
PARCEL NO.: 21-12-308-001

The parties of record before the Property Tax Appeal Board are John Hoagland, 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:** \$16,150  
**IMPR.:** \$117,895  
**TOTAL:** \$134,045

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 parcel is improved with two dwellings. Dwelling #1 consists of a 2-story home of frame exterior construction with 5,060 square feet of living area. Dwelling #1 was constructed in 1874 and features a partial basement, central air conditioning, a fireplace, and a 1,325 square foot garage. Dwelling #2 consists of a 1.5-story home of frame exterior construction with 804 square feet of living area.<sup>1</sup> Dwelling #2 was built in 1874 and features central air conditioning. The property has a 33,840 square foot site and is located in Ottawa, Ottawa 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 parcels range in size from 7,590 to 64,033 square feet of land area. Comparables #1 and #3 are each improved with a 2-story

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<sup>1</sup> Additional details regarding the subject property not reported by the appellant are found in the subject's property record card presented by the board of review.

building of brick exterior construction with 3 or 4 apartment units with either 2,664 or 3,760 square feet of building area. Comparable #2 is improved with two 1-story dwellings of vinyl exterior construction with one dwelling having 1,256 square feet of living area and a second dwelling having 920 square feet of living area.<sup>2</sup> The comparables were built from 1926 to 1971. Each comparable has a full or partial basement and one or two garages ranging in size from 216 to 920 square feet of building area. The appellant reported that one comparable has a fireplace. None of the comparables have central air conditioning.<sup>3</sup> The comparables sold in May 2017 and August 2018 for prices of \$144,000 or \$203,000 or from \$53.99 to \$68.57 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$78,333 which would reflect a market value of \$235,023 or \$46.48 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$134,045. The subject's assessment reflects a market value of \$401,332 or \$79.31 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 a brief, together with property record cards for the subject and the appellant's comparables. The board of review argued that the appellant's comparables #1 and #3 are apartment buildings which are classified as commercial property compared to subject which is classified as residential property. The board of review further argued that the appellant's comparable #2 is not similar to the subject although it has two homes like the subject.

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 record contains a total of three comparable sales for the Board's consideration. These comparables have varying degrees of similarity to the subject. The comparables sold in May 2017 and August 2018 for prices of \$144,000 or \$203,000 or from \$53.99 to \$68.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$401,332

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<sup>2</sup> Additional details regarding the comparables are found in their property record cards presented by the board of review.

<sup>3</sup> The appellant reported comparable #2 has central air conditioning but their property record cards show no central air conditioning, which was not refuted by the appellant in written rebuttal by presenting listing sheets, photographs or other evidence to demonstrate that comparable #2 has central air conditioning.

or \$79.31 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified given the subject's significantly larger combined dwelling size and much larger garage size than the comparables. 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.

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.

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Chairman



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Member



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Member



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Member



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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

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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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APPELLANT

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COUNTY

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