



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

APPELLANT: Michael O'Connell  
DOCKET NO.: 19-09279.001-R-1  
PARCEL NO.: 20-20-400-071

The parties of record before the Property Tax Appeal Board are Michael O'Connell, 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:** \$1  
**IMPR.:** \$21,976  
**TOTAL:** \$21,977

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 is reported to be a two-story condominium of frame and cedar exterior construction with 1,800 square feet of living area.<sup>1</sup> The dwelling was constructed in 2004 and features a concrete slab foundation, central air conditioning and two fireplaces. The property is located within the Grand Bear Villas Planned Unit Development in Utica, Deer Park 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 December 5, 2018 for a price of \$65,800. The appellant partially completed Section IV – Recent Sale Data disclosing the subject was sold with help from a Realtor and was advertised in the Multiple Listing Service (MLS) with a marketing period of 51 days. The settlement statement submitted by the appellant

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<sup>1</sup> The Board finds the only description of the subject property was submitted by the appellant. The subject's property record card, submitted by the board of review, contained limited descriptive information.

reiterated the sale date and price and reported commissions were paid to real estate agents. Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$24,185 which reflects a market value of \$72,410 or \$40.23 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 a list of 17 comparable sales, including the subject, located in the Grand Bear Villas Planned Unit Development. The properties sold from January 2018 to October 2019 for prices ranging from \$57,500 to \$95,000 or from \$31.94 to \$52.78 per square foot of living area, land included.<sup>2</sup> The board of review submitted aerial photographs of the subject's Grand Bear Villas Planned Unit Development which included handwritten notes. These notes described the complex as having small and large villas and further described the subject as being a small villa type. The board of review argued that the 17 small villa comparables are "equitable in assessment" due to the use of the median market sale price as the basis of the assessment for these units. Based on this evidence, the board of review requested the subject's assessment be confirmed.

### **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.

The Board finds the best evidence of market value to be the purchase of the subject property in December 2018 for a price of \$65,800. The appellant provided evidence demonstrating the sale had the elements of an arm's length transaction. The appellant partially completed Section IV - Recent Sale Data of the appeal disclosing the property was sold using a Realtor and had been advertised in the Multiple Listing Service. The appellant submitted a copy the settlement statement which disclosed that commissions were paid to real estate professionals. The Board finds the board of review did not present any evidence challenging the arm's length nature of the transaction and that its comparable sales evidence does not overcome the recent sale evidence of the subject property. The Board finds the purchase price is below the market value reflected by the assessment. Based on this record the Board finds the subject property had a market value of \$65,800 as of January 1, 2019. Since market value has been determined the 2019 three-year average median level of assessment for LaSalle County of 33.40% shall apply. 86 Ill.Admin.Code §1910.50(c)(1).

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<sup>2</sup> Based on 1,800 square feet of living area as reported for the subject by the appellant. The board of review contended that all of the comparables it submitted are the "same size condos" as the subject property.

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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COUNTY

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