



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

APPELLANT: Michael O'Connell
DOCKET NO.: 19-09280.001-R-1
PARCEL NO.: 33-14-100-015

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 **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:

F/Land:	\$3
Land:	\$10,394
Residence:	\$70,272
Outbuildings:	\$0
TOTAL:	\$80,669

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 single-family dwelling of brick and vinyl siding exterior construction with 2,304 square feet of living area. The dwelling was constructed in 2008. Features of the home include a full unfinished basement, central air conditioning, a fireplace, an attached three-car garage containing 888 square feet of building area and a detached second garage containing 864 square feet of building area.¹ The property has a 2-acre site and is located in Streator, Bruce Township, LaSalle County.²

¹ The appellant did not disclose the second garage on the subject parcel which the board of review described by photograph and property record card and which were not refuted by the appellant in any rebuttal filing.

² The final decision of the LaSalle County Board of Review depicts a farmland assessment of \$3 which was not challenged in the appeal.

The appellant contends assessment inequity concerning the improvement assessment as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables consisting of one-story homes of brick exterior construction. The comparables were built from 2002 to 2009 and range in size from 2,470 to 2,902 square feet of living area. Each home has a full unfinished basement, central air conditioning, a fireplace and either a three-car or a four-car garage. The comparables have improvement assessments ranging from \$73,008 to \$78,536 or from \$27.06 to \$29.56 per square foot of living area.

Based on this evidence, the appellant requested a reduced improvement assessment of \$63,272 or \$27.46 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 \$80,669. The subject property has an improvement assessment of \$70,272 or \$30.50 per square foot of living area.

In response to the appeal, the board of review through Chairman Benjamin J. Dolder noted that the appellant has chosen the best three comparables in the immediate area of the subject which are similar in style and quality grade. Dolder explained that the subject's per square foot improvement assessment is higher than the three comparables as the subject is a smaller home, otherwise known as the principle of the economies of scale. Next, the memorandum contended that the subject property "is at the range of market value" which, of course, is not responsive to the appellant's inequity argument.

Based on the foregoing argument, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

Both parties relied upon the same three equity comparables in support of their respective positions before the Property Tax Appeal Board. The Board finds that the subject consists of a smaller dwelling than each of the three comparable properties presented. More importantly, the Board finds that the subject dwelling has a second detached garage of 864 square feet of building area which none of the comparable properties has as an amenity.

The three comparables presented improvement assessments ranging from \$73,008 to \$78,536 or from \$27.06 to \$29.56 per square foot of living area. The subject's improvement assessment of \$70,272 or \$30.50 per square foot of living area falls below the range established by the comparables in this record in terms of overall assessment and above the range on a per-square

foot basis which appears to be justified given the subject's smaller dwelling size and additional detached garage amenity which makes the subject property superior to each of these comparables in the record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Based on this evidence, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement 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.



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: February 20, 2024



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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