



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

APPELLANT: Scott & Ann Pellican  
DOCKET NO.: 19-09281.001-R-1  
PARCEL NO.: 18-10-341-010

The parties of record before the Property Tax Appeal Board are Scott & Ann Pellican, the appellants; 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:** \$11,589  
**IMPR.:** \$34,568  
**TOTAL:** \$46,157

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 exterior construction with 2,095 square feet of living area. The dwelling was constructed in 1928. Features of the home include a basement, central air conditioning, a fireplace, and a 2-car garage. The property has a 12,000 square foot site and is located in LaSalle, LaSalle Township, LaSalle County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables. The comparables are improved with one-story dwellings of brick exterior construction ranging in size from 2,137 to 2,593 square feet of living area. The homes were built in 1945 to 1960.<sup>1</sup> Each home has a basement, one of which has finished area, and central air conditioning. Two homes each have one or three fireplaces. Two comparables each have a 2-car

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<sup>1</sup> The parties differ regarding the year built and number of fireplaces of comparable #2. The Board finds the best evidence of this property's age and features is found in its property record card submitted by the board of review.

garage and one comparable has a 2-space carport. The comparables have improvement assessments ranging from \$29,089 to \$42,602 or from \$11.22 to \$18.76 per square foot of living area. Based on this evidence the appellants requested a reduction in the subject's improvement assessment to \$33,411 or \$15.95 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 \$51,589. The subject property has an improvement assessment of \$40,000 or \$19.09 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables, together with a grid analysis of the appellants' comparables, maps depicting 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 are improved with one-story dwellings of brick exterior construction ranging in size from 2,086 to 2,172 square feet of living area. The dwellings were built from 1959 to 1962. Each home has a basement, one of which has finished area, and a garage ranging in size from 460 to 650 square feet of building area. Two homes each have central air conditioning and a fireplace. Comparable #2 has an inground swimming pool. The comparables have improvement assessments ranging from \$47,403 to \$56,601 or from \$21.82 to \$27.13 per square foot of living area. Based on this evidence the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2 and #3 and the board of review's comparable #2, due to substantial differences from the subject in dwelling size, finished basement area, garage amenity, and/or inground swimming pool amenity.

The Board finds the best evidence of assessment equity to be the appellant's comparable #1 and the board of review's comparables #1 and #3, which are similar to the subject in dwelling size and some features, although these comparables are much newer homes than the subject dwelling suggesting downward adjustments are needed to make them more similar to the subject. These comparables have improvement assessments that range from \$42,602 to \$56,601 or from \$18.76 to \$27.13 per square foot of living area. The subject's improvement assessment of \$40,000 or \$19.09 per square foot of living area falls slightly below the range established by the best comparables in terms of total improvement assessment but within the range on a per square foot basis, which is not justified given the subject's date of construction in 1928 compared to the best comparables built from 1959 to 1960. Based on this record and after considering appropriate

adjustments to the best comparables for differences when compared to the subject, the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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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