



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

APPELLANT: Bradley Hughes  
DOCKET NO.: 19-09282.001-C-1  
PARCEL NO.: 21-01-304-000

The parties of record before the Property Tax Appeal Board are Bradley Hughes, the appellant, by attorney Nicholas Balestri, of Bernabei, Balestri & Fiocchi in LaSalle; 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:** \$50,009  
**IMPR.:** \$103,478  
**TOTAL:** \$153,487

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 restaurant building with brick exterior construction containing 4,228 square feet of building area. The building was constructed in 1947. The property has a 26,136 square foot commercial site and is located in Ottawa, Ottawa Township, LaSalle County.

The appellant contends assessment inequity with respect to the subject's land as the basis of the appeal. In support of this argument the appellant submitted assessment information on four equity comparables that are located in close proximity to the subject in Ottawa. The comparables range in size from 10,890 to 27,878 square feet of land area. The comparables have land assessments of \$3,113 or \$12,932 or from \$.23 to \$.46 per square foot of land area.

Based on this evidence, the appellant requested that the subject's land assessment be reduced to \$12,000 or \$.46 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$153,487. The subject property has a land assessment of \$50,009 or \$1.91 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on the appellant's comparables, as well as six additional equity comparables, that are located in Ottawa. The board of review's comparables are commercial sites ranging in size from 10,736 to 56,628 square feet of land area. The comparables have land assessments ranging from \$14,063 to \$129,303 or from \$1.31 to \$2.81 per square foot of land area.

The board of review's submission included information critiquing the appellant's evidence. The board of review argued the appellant's comparable #1, which is also owned by the appellant, is a commercial site located next to the subject and is utilized as parking for the restaurant. The appellant's comparables #2, #3 and #4 are residential sites improved with duplex dwellings.

Based on this evidence the board of review requested the subject's land assessment be increased to \$69,260 or \$2.65 per square foot of land area.

### **Conclusion of Law**

The taxpayer contends assessment inequity with respect to the subject's land 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.

The parties submitted a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables. The Board finds the appellant's comparable #1 has a commercial land assessment that is an outlier, when compared to the other commercial land assessments in the record. The Board gives less weight to the appellant's comparables #2, #3 and #4, due to their dissimilar residential property classification when compared to the subject. The Board finds the board of review's comparables have varying degrees of similarity to the subject and have land assessments ranging from \$14,063 to \$93,654 or from \$1.31 to \$2.81 per square foot of land area. The subject's land assessment of \$50,009 or \$1.91 per square foot of land area falls within the range established by the best comparables in the record. Based on this record the Board finds a change in the subject's land 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:

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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

Bradley Hughes, by attorney:  
Nicholas Balestri  
Bernabei, Balestri & Fiocchi  
149 Gooding Street  
LaSalle, IL 61301

COUNTY

LaSalle County Board of Review  
LaSalle County Government Center  
707 Etna Road  
Ottawa, IL 61350