



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

APPELLANT: Dan McGrath
DOCKET NO.: 19-09283.001-R-1
PARCEL NO.: 22-14-201-002

The parties of record before the Property Tax Appeal Board are Dan McGrath, 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: \$7,338
IMPR.: \$28,291
TOTAL: \$35,629

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 dwelling of vinyl siding exterior construction with 1,056 square feet of living area. The dwelling was constructed in 1942. Features of the home include a full basement,¹ central air conditioning, a fireplace, and a 1-car garage. The property has a 0.17 acre, or approximately 7,205 square foot, site and is located in Ottawa, South Ottawa Township, LaSalle County.

¹ The parties differ regarding the subject's foundation type. In the absence of other substantive evidence, the Board finds the best evidence of the subject's foundation type is found in the subject's property record card which contains a sketch and measurements of the subject dwelling. Although the appellant objected to this description in written rebuttal, the appellant did not provide photographs or other evidence to show that the property has a crawl space foundation and in Section III of the appellant's appeal petition this dwelling was described as having a full unfinished basement.

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 6,144 to 7,200 square feet of land area² and are improved with one-story homes of vinyl or aluminum siding exterior construction ranging in size from 1,104 to 1,200 square feet of living area. The dwellings were built from 1930 to 1968. Two homes each have a full basement. Each home has central air conditioning and a 1-car or a 2-car garage. Two homes each have a fireplace. The comparables sold from July 2017 to May 2018 for prices ranging from \$92,000 to \$97,000 or from \$76.67 to \$84.69 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$28,333 which would reflect a market value of \$85,008 or \$80.50 per square foot of living area, including land, at the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$35,629. The subject's assessment reflects a market value of \$106,674 or \$101.02 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 four comparable sales, together with a grid analysis of the appellant's 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 comparable parcels range in size from 4,800 to 8,800 square feet of land area and are improved with one-story homes of frame, vinyl siding, or brick and vinyl siding exterior construction ranging in size from 1,048 to 1,092 square feet of living area. The dwellings were built from 1925 to 1971. Each home has a basement, two of which have finished area, central air conditioning, and a garage ranging in size from 288 to 570 square feet of building area. The comparables sold from January 2016 to August 2019 for prices ranging from \$125,000 to \$137,600 or from \$118.37 to \$128.57 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant asserted the subject dwelling "is on a dirt crawl space, there is no basement."

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.

² The parties differ regarding the comparables' lot sizes. The Board finds the best evidence of lot sizes of the comparables is found in their property record cards presented by the board of review.

The record contains a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #2 and the board of review's comparable #1, which sold less proximate in time from the January 1, 2019 assessment date.

The Board finds the best evidence of market value to be the appellant's comparables #1 and #3 and the board of review's comparables #2, #3, and #4, which are similar to the subject in dwelling size, lot size, location, and some features. Giving due consideration to the subject's date of construction in 1942, the Board recognizes that these five best comparables were built from 1925 to 1971, and therefore, necessitate adjustments for age. These most similar comparables sold from February 2018 to August 2019 for prices ranging from \$93,500 to \$137,600 or from \$81.10 to \$128.57 per square foot of living area, including land. The subject's assessment reflects a market value of \$106,674 or \$101.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and is on the lower end of the range on a per square foot basis which is logical given the subject's age. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to 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.

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: July 19, 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

Dan McGrath
515 Chapel St.
Ottawa, IL 61350

COUNTY

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