



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

APPELLANT: Brian Hughes
DOCKET NO.: 19-09286.001-C-1
PARCEL NO.: 33-25-125-018

The parties of record before the Property Tax Appeal Board are Brian Hughes, 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: \$10,156
IMPR.: \$39,627
TOTAL: \$49,783

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 commercial building with brick exterior construction containing 2,220 square feet of building area. The building was constructed in 1977. The property has a .48-acre site and is located in Streator, Bruce Township, LaSalle County.

The appellant contends assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellant submitted assessment information on three equity comparables that are located in Streator. The comparables are improved with one-story or two-story buildings with brick exterior construction containing from 2,945 to 6,984 square feet of building area. The buildings were constructed from 1946 to 1970. The comparables have improvement assessments ranging from \$27,075 to \$37,455 or from \$5.36 to \$11.25 per square foot of building area.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$20,010 or \$9.01 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,783. The subject property has an improvement assessment of \$39,627 or \$17.85 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables that are located in Streator. The comparables are improved with one-story buildings with frame or masonry exterior construction containing from 2,628 to 4,798 square feet of building area. The buildings were constructed from approximately 1955 to 2007. The comparables have improvement assessments ranging from \$50,055 to \$83,273 or from \$13.30 to \$20.77 per square foot of building area.

The board of review's submission included information critiquing the appellant's evidence. The board of review revealed the appellant's comparable #1 is a dissimilar restaurant use and comparable #3 is a dissimilar 2-story office building.

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

Conclusion of Law

The taxpayer contends assessment inequity with respect to the subject's improvement 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 six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #3, due to their differences in use and/or size when compared to the subject. The Board also gives less weight to the board of review's comparable #3, due to its newer age when compared to the subject. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and have improvement assessments ranging from \$27,075 to \$63,797 or from \$9.19 to \$19.05 per square foot of building area. The subject's improvement assessment of \$39,627 or \$17.85 per square foot of building area falls within the range established by the best improvement comparables in this record. After considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is equitably assessed and a reduction in the subject's assessment based on lack of assessment uniformity 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

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APPELLANT

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COUNTY

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