



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

APPELLANT: Bruce & Carrie Hilsgen
DOCKET NO.: 19-09290.001-R-1
PARCEL NO.: 18-10-108-032

The parties of record before the Property Tax Appeal Board are Bruce & Carrie Hilsgen, 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 **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: \$2,802
IMPR.: \$42,198
TOTAL: \$45,000

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 construction with 1,314 square feet of living area. The dwelling was constructed in 1955. Features of the home include a full unfinished basement, central air conditioning and an attached 1-car garage with 322 square feet of building area. The property has a .34 of an acre or approximately 14,810 square foot site and is located in LaSalle, LaSalle Township, LaSalle County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales that are located in LaSalle. The comparables have sites ranging in size from 3,570 to 8,850 square feet of land area that are improved with one-story dwellings containing from 1,124 to 1,160 square feet of living area. The dwellings were built from 1920 to 1951. The comparables have full unfinished basements, central air conditioning and a 1-car or a 2-car garage. Two comparables each have a fireplace. The comparables sold in November 2017 or May 2018 for prices ranging from \$60,000 to

\$74,000 or from \$51.72 to \$65.08 per square foot of living area, including land. Based on this evidence the appellants requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,000. The subject's assessment reflects a market value of \$134,731 or \$102.54 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 that are located in LaSalle. The comparables have sites ranging in size from 8,712 to 14,810 square feet of land area that are improved with one-story dwellings containing from 1,257 to 1,680 square feet of living area. The dwellings were built from 1950 to 1978. The comparables have full or partial basements, two of which have finished area, central air conditioning and a garage ranging in size from 350 to 768 square feet of building area. Two comparables each have a fireplace. The comparables sold from May 2016 to July 2019 for prices ranging from \$135,500 to \$150,000 or from \$81.85 to \$107.80 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparable #1, as well as the board of review's comparables #2, #3 and #4, due to their sale dates occurring greater than 13 months prior to the January 1, 2019 assessment date at issue. The Board finds the parties' remaining comparables have varying degrees of similarity to the subject and also sold proximate to the January 1, 2019 assessment date at issue. However, the appellants' best comparables have significantly smaller sites, when compared to the subject, and the board of review's best comparable has a larger dwelling, when compared to the subject. Nevertheless, the best comparables sold in May 2018 or July 2019 for prices ranging from \$62,000 to \$137,500 or from \$55.16 to \$81.85 per square foot of living area, including land. The subject's assessment reflects a market value of \$134,731 or \$102.54 per square foot of living area, including land, which falls within the range established by the best comparables in the record on a total market value basis but above the range on a per square foot basis. However, after considering adjustments to the best comparables for differences when compared to the subject, the Board finds the subject's higher estimated per square foot market value as reflected by its assessment is supported. Based on this evidence 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

Bruce & Carrie Hilsgen
202 Garfield
LaSalle, IL 61301

COUNTY

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