



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

APPELLANT: RFMF LLC  
DOCKET NO.: 19-09292.001-C-1  
PARCEL NO.: 14-36-151-000

The parties of record before the Property Tax Appeal Board are RFMF LLC, 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:** \$41,818  
**IMPR.:** \$227,479  
**TOTAL:** \$269,297

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 commercial building of steel construction containing 36,419 square feet of building area.<sup>1</sup> The building was constructed in 2006. The property has a 4.64-acre site and is located in Ottawa, Dayton Township, LaSalle County.

The appellant contends assessment inequity with respect to the subject's improvements as the basis of the appeal. In support of this argument the appellant submitted assessment information on four equity comparables that are located in Ottawa. The comparables are improved with commercial buildings containing from 23,608 to 37,624 square feet of building area. The buildings were constructed from 1975 to 1997. The comparables have improvement assessments ranging from \$114,889 to \$197,926 or from \$4.87 to \$6.60 per square foot of building area.

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<sup>1</sup> The Board finds the best evidence of the subject's features was the subject's Property Record Card (PRC) submitted by the board of review.

Based on this evidence, the appellant requested that the subject's improvement assessment be reduced to \$156,750 or \$4.30 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal." The subject has a total assessment of \$269,297. The subject property has an improvement assessment of \$227,479 or \$6.25 per square foot of building area.

In support of its contention of the correct assessment the board of review submitted information critiquing the appellant's evidence. The board of review explained the subject is a food processing facility that, due to FDA requirements and oversight, has superior quality construction, upkeep and maintenance, when compared to the comparables of record. In addition, comparables #2 and #3 have inferior locations on a dead-end road.

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 record contains a total of four equity comparables for the Board's consideration. The Board finds the comparables have varying degrees of similarity to the subject, however, each is older than the subject and two have inferior locations, when compared to the subject. Nevertheless, the comparables have improvement assessments ranging from \$114,889 to \$197,926 or from \$4.87 to \$6.60 per square foot of building area. The subject's improvement assessment of \$227,479 or \$6.25 per square foot of building area falls above the range established by the best comparables in the record on a total improvement assessment basis but within the range on a per square foot basis. However, after considering adjustments to the comparables for differences when compared to the subject, such as their older age, the Board finds the subject's higher total 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:

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

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