



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

APPELLANT: Lilco Enterprises, Inc.
DOCKET NO.: 19-09605.001-R-1 through 19-09605.002-R-1
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Lilco Enterprises, Inc., the appellant, by Joanna Corbin, Attorney at Law in Libertyville; and the Williamson County Board of Review.

Based on the facts and exhibits presented in this matter, the Property Tax Appeal Board hereby finds **A Reduction** in the assessment of the property as established by the **Williamson** County Board of Review is warranted. The correct assessed valuation of the property is:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
19-09605.001-R-1	06-14-229-019	2,380	0	\$2,380
19-09605.002-R-1	06-14-229-020	2,480	0	\$2,480

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a 2018 final administrative decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 two vacant parcels classified as commercial with 17,950 and 16,750 square feet of land area and located in Williamson County.

The appellant contends assessment inequity as the basis of the appeal.¹ In support of this argument the appellant submitted information on seven equity comparables² and a brief contending non-uniformity of assessment. Three comparables are located from 200 feet to 3 blocks from the subject property and three comparables are located on the same street as the

¹ Although the appellant indicated the basis of this appeal was a contention of law, the appellant's contention of law is assessment inequity and the appellant submitted information regarding seven equity comparables

² Comparables #1 through #4 were presented both in a grid analysis and in a list presented by the appellant and comparables #5 through #7 were presented in a list by the appellant.

subject property.³ The comparables are vacant residential or commercial parcels⁴ ranging in size from 6,300 to 78,408 square feet of land area.⁵ The appellant reported that all of the comparables, except comparable #4, have superior locations to the subject property, with comparable #5 having a high traffic count and comparables #6 and #7 being closer to I-57. The comparables have assessments ranging from \$920 to \$14,000 or from \$0.01 to \$0.93 per square foot of land area.

The appellant submitted a second brief explaining that the appellant purchased the subject property in March 2017 for \$75,000, a portion of which was subsequently sold to the City of Marion in 2017 for right of way purposes. The appellant argued that the subject property was reclassified from residential to commercial in 2018 despite no change in its use. The appellant further argued assessments are not uniform in Williamson County as discussed in a 2013/2014 article entitled "None Dare Call It Corruption": A look at tax fraud in Williamson County, a copy of which was included in the appellant's submission.

The appellant disclosed in the appeal petition that the subject Parcel No. 06-14-229-019 has an assessment of \$11,730 or \$0.70 per square foot of land area and the subject Parcel No. 06-14-229-020 has an assessment of \$12,310 or \$0.70 per square foot of land area. The appellant requested a reduction in the assessment of Parcel No. 06-14-229-019 to \$2,380 or \$0.14 per square foot of land area and a reduction in the assessment of Parcel No. 06-14-229-020 to \$2,480 or \$0.14 per square foot of land area. The appellant described the subject property as "vacant with commercial potential."

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on May 26, 2022.

Conclusion of Law

The appellant contends assessment inequity 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of assessment equity to be the appellant's comparables. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86

³ The appellant did not provide the location of comparable #5 in relation to the subject.

⁴ The property record cards for parcels #3 and #4 of this comparable show these properties are classified as commercial.

⁵ Site sizes have been drawn from the property record cards for each property presented by the appellant.

Ill.Admin.Code §1910.40(a) & §1910.69(a). On this limited record, the Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is 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: October 18, 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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