



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

APPELLANT: Michael Olle
DOCKET NO.: 20-07412.001-R-1
PARCEL NO.: 17-17-341-003

The parties of record before the Property Tax Appeal Board are Michael Olle, 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 **A Reduction** 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: \$4,143
IMPR.: \$13,484
TOTAL: \$17,627

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 2021 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 frame exterior construction with 1,511 square feet of living area. The dwelling was constructed in 1904. Features of the home include a partial basement, central air conditioning, finished attic, one bathroom and a 352 square foot-car garage.¹ The property has approximately 6,970 square feet of land area and is located in Peru, Peru Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted printouts of subject property and comparables along with a grid analysis on four suggested comparable sales with two comparables located on the same street as the subject property. The comparables have sites ranging in size from approximately 4,356 to 9,148 square feet of land area. The comparables are improve with 1.5-story dwellings and 1-story dwellings

¹ The township assessor noted that this property has a finished attic and the appellant testified that he has an upstairs with bedrooms, and he would consider his home to be more a 1.5-story dwelling, instead of a 1-story.

of brick or frame exterior construction ranging in size from 1,432 to 1,794 square feet of living area. The comparables were built from 1902 to 1947. Each comparable has a basement, two comparables have central air conditioning and three comparables have a garage ranging in size from 252 to 484 square feet of building area. Three comparables have 1.5 bathrooms and one comparable has 1 bathroom. The comparables sold from February 2017 to March 2020 for prices ranging from \$3,000 to \$55,000 or from \$1.79 to \$33.05 per square foot of living area, land included. Based on evidence submitted, the appellant requested that the subject's assessment be reduced to \$15,475 reflecting a market value of approximately \$46,430 at the statutory level of assessment of 33.33%.

Olle testified that the bathroom and kitchen needs updating. Olle asserted that if he spent \$30,000 to update his house, it would be worth the county's market value as reflected by the assessment.

Under cross-examination, Olle testified that he found the bedroom count for the comparables by going to the realtor's website.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,143. The subject's assessment reflects a market value of \$75,641 or \$50.06 per square foot of living area, land included, when using the 2020 three year average median level of assessment for LaSalle County of 33.24% as determined by the Illinois Department of Revenue. Representing the board of review was Chairman, Benjamin Dolder; board members, Joe McConville, and Judie McConville; alternate board member, Kathy Watts; and CCAO/Clerk of the Board of Review, Stephanie Kennedy.

In support of its contention of the correct assessment the board of review submitted the appellant's grid analysis with corrections,² notations about appellant's comparable #3 having condition issues at the time of the sale, and a grid analysis of five additional suggested comparable sales located in Peru. The board of review did not disclose site sizes. The board of review comparables are improve with 1.5-story dwellings of aluminum or stucco exterior construction ranging in size from 1,275 to 1,643 square feet of living area. The comparables were built from 1864 to 1940. Each comparable has a basement with two comparables having finished area, central air conditioning and each comparable has a detached or attached garage ranging in size from 240 to 576 square feet of building area. Two comparables have an additional garage. The comparables have plumbing fixtures that range from five to thirteen. The comparables sold from October 2018 to June 2020 for prices ranging from \$84,000 to \$135,500 or from \$64.23 to \$82.99 per square foot of living area, land included. Based on the evidence submitted, the board of review requests that the assessment be confirmed.

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

² The board of review did not submit property record cards to support the corrections made to the appellant's grid analysis.

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

The parties submitted nine comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable #3 as this property is an outlier and had condition issues at the time of the sale. The Board gave less weight to the board of review comparables as these comparables were superior to the subject in extra plumbing fixtures, two garages, age and finished basement area.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2 and #4. These comparables are similar in location, age, dwelling size and some features. These most similar comparables sold for prices ranging from \$37,500 to \$55,000 or from \$26.18 to \$33.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$75,641 or \$50.06 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. After considering adjustments to the comparable sales for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by the assessment is not supported. Based on this evidence the Board finds a reduction in the subject's assessment 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: _____

December 19, 2023



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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