



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

APPELLANT: Jason Harmon
DOCKET NO.: 20-07526.001-R-1
PARCEL NO.: 12-21-402-000

The parties of record before the Property Tax Appeal Board are Jason Harmon, 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: \$ 18,768
IMPR.: \$106,232
TOTAL: \$125,000

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 2020 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 is improved with a one-story dwelling of cedar and brick exterior construction containing 2,844 square feet of living area. The dwelling was built in 2013. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 627 square feet of building area. The subject property is located in Utica, Waltham Township, LaSalle County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables improved with one-story dwellings of vinyl or dryvit exterior construction ranging in size from 1,928 to 2,518 square feet of living area. The homes were built from 1997 to 2007. One comparable has a full unfinished basement and two comparables have a full finished basement. Each comparable has central air conditioning, two comparables have a fireplace and each comparable has a two-car garage. The comparables have improvement assessments ranging

from \$57,038 to \$86,941 or from \$29.58 to \$34.53 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$87,898.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$125,000. The subject property has an improvement assessment of \$106,232 or \$37.35 per square foot of living area.

With respect to the appellant's evidence, the board of review argued appellant's comparables #1 and #3 have a "good" building quality whereas the subject has a "very good" quality. No explanation as to the criteria used to determine "good" versus "very good" quality was provided. The board of review argued it reduced the assessment for comparable #2 in 2020 for a condition issue and should not be used. No explanation of the condition issue was provided.

In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with one-story dwellings of brick or brick and stone exterior construction that range in size from 2,340 to 2,868 square feet of living area. The dwellings were built from 1996 to 2014. One comparable has a full finished basement and two comparables have a full unfinished basement. Other features include central air conditioning, one or two fireplaces and an attached garage ranging in size from 892 to 1,270 square feet of building area. The comparables have improvement assessments ranging from \$104,909 to \$121,661 or from \$38.43 to \$49.96 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

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

The parties submitted information on six equity comparables to support their respective positions. The Board gives little weight to the appellant's comparables due to their older age or smaller size when compared to the subject. The Board also gives little weight to board of review comparable #2 due to its older age when compared to the subject. The Board finds the two remaining comparables submitted by the board of review are most similar when compared to the subject in design, age, dwelling size and features, however, comparable #1 has a finished basement requiring a downward adjustment to be equivalent to the subject. These more similar properties have improvement assessments of \$121,661 and \$116,910 or \$42.42 and \$49.96 per square foot of living area, respectively. The subject's improvement assessment of \$106,232 or \$37.35 per square foot of living area is less than the best comparables in this record and is well supported when considering adjustments for differences. Based on this record, the Board finds the assessment of the subject property as established by the board of review is correct and 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:

November 22, 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

Jason Harmon
3213 E 9th Rd
Utica, IL 61373

COUNTY

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