



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

APPELLANT: Raymond Gatza
DOCKET NO.: 20-07529.001-R-1
PARCEL NO.: 18-34-109-014

The parties of record before the Property Tax Appeal Board are Raymond Gatza, 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: \$ 7,058
IMPR.: \$42,750
TOTAL: \$49,808

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 two-story dwelling of brick and vinyl exterior construction containing 1,716 square feet of living area.¹ The dwelling was built in 2006. Features of the home include a full finished basement, central air conditioning, a fireplace and an attached garage with 480 square feet of building area. The subject property is located in Oglesby, LaSalle 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 1.5 or 2-story dwellings of vinyl exterior construction ranging in size from 2,028 to 2,400 square feet of living area. The homes were built from 2003 to 2007.

¹The appellant described the subject dwelling as having 1,710 square feet of living area. The subject's property record card submitted by the board of review shows the dwelling contains 1,716 square feet of living area. The Board finds the board of review submitted the best evidence of the subject's dwelling size.

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 or three-car garage. The comparables have improvement assessments ranging from \$46,843 to \$50,225 or from \$19.52 to \$23.45 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$39,330.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,750.² The subject property has an improvement assessment of \$42,750 or \$24.91 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three additional equity comparables improved with two-story dwellings of brick and vinyl exterior construction that range in size from 2,049 to 2,220 square feet of living area. The dwellings were built from 1995 to 2009. 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 an attached garage ranging in size from 462 or 552 square feet of building area. The comparables are located in the same subdivision as the subject property. These properties have improvement assessments ranging from \$51,387 to \$58,196 or from \$23.50 to \$27.98 per square foot of living area. Based in 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 appellants 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 appellant's comparables #2 due to its larger dwelling size when compared to the subject. The Board also gave less weight to comparable #3 submitted by the board of review due to its older age and larger dwelling size when compared to the subject. The Board finds the four remaining comparables are more similar when compared to the subject in location, design, age, dwelling size and most features, however, two comparables have an unfinished basement, requiring an upward adjustment to make them more equivalent to the subject. These comparables have improvement assessments ranging from \$47,552 to \$58,196 or from \$23.38 to \$27.98 per square foot of living area. The subject's improvement assessment of \$42,750 or \$24.91 per square foot of living area falls below the range established by the most similar comparables on an overall basis and within the range on a per square foot basis. After considering any necessary adjustment to the comparables for differences when compared to the

² The board of review erred in disclosing the subject's final assessment of \$49,750. The final decision issued by the board of review as submitted by the appellant depicts a final assessment of \$49,808.

subject, the Board finds the subject's assessment as established by the board of review is equitable and no reduction 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:

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

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COUNTY

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