



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

APPELLANT: Daniel Schmitt
DOCKET NO.: 20-07530.001-R-1
PARCEL NO.: 18-25-316-014

The parties of record before the Property Tax Appeal Board are Daniel Schmitt, 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: \$ 5,131
IMPR.: \$50,625
TOTAL: \$55,756

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 vinyl and brick exterior construction containing 2,025 square feet of living area. The dwelling was built in 1980. Features of the home include a full unfinished basement, central air conditioning, two fireplaces an attached garage with 600 square feet of building area and a detached garage with 400 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 two-story dwellings of vinyl exterior construction ranging in size from 1,686 to 2,722 square feet of living area. The homes were built from 1905 to 1995. The comparables have a full or partial unfinished basement, central air conditioning and one comparable has a fireplace. Comparable #1 has attached garage with 576 square feet of building

area and a detached garage with 376 square feet of building area. Comparable #2 has a 576 square foot attached garage. The comparables have improvement assessments ranging from \$32,600 to \$42,371 or from \$15.56 to \$17.45 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$34,425.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$59,847. The subject property has an improvement assessment of \$54,716 or \$27.02 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on three equity comparables improved with two-story dwellings of brick and frame, brick and vinyl or vinyl exterior construction that range in size from 1,936 to 2,200 square feet of living area. The dwellings were built from 1979 to 1999. The comparables have a full or partial basement, two of which contain finished area. Other features include central air conditioning, one fireplace and an attached garage ranging in size from 440 to 784 square feet of building area. Comparable #1 has an inground concrete swimming pool and a detached garage of 240 square feet of building area. The comparables have improvement assessments ranging from \$54,292 to \$71,744 or from \$25.19 to \$32.61 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 met 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 #1 and #3 due to their considerably older age when compared to the subject. In addition, comparable #1 is larger in dwelling size when compared to the subject. The Board also gives little weight to board of review comparable #3 as the assessment of this property is an outlier in relation to the other more similar comparable properties contained in the record. The Board finds the three remaining comparables are more similar when compared to the subject in design and dwelling size, but two comparable are newer in age, two comparable have superior finished basement area and one comparable has a swimming, superior to the subject, requiring a downward adjustment to be equivalent to the subject. These more similar comparables have improvement assessments ranging from \$39,950 to \$54,415 or from \$17.40 to \$28.04 per square foot of living area. The subject's improvement assessment of \$54,716 or \$27.02 per square foot of living area falls above the range on an overall basis and at the higher end of the range on a per square foot basis. After considering downward adjustments to the more similar comparables for their superior characteristics when compared to the subject, the Board finds the subject's improvement assessment as established by the board of review is inequitable and 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:

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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