



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

APPELLANT: Mark Anning  
DOCKET NO.: 20-07531.001-R-1  
PARCEL NO.: 25-25-302-001

The parties of record before the Property Tax Appeal Board are Mark Anning, 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:** \$ 2,527  
**IMPR.:** \$28,139  
**TOTAL:** \$30,666

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 and one-half story dwelling of frame exterior construction containing 1,693 square feet of living area that was built in 1879.<sup>1</sup> Features of the home include a partial unfinished basement, central air conditioning, and a 1,152 square foot three-car detached garage. The subject's site size was not disclosed. The subject property is located in Tonica, Eden Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales information on three comparables properties improved with one and one-half story dwellings of aluminum or masonite exterior construction that contain 1,119 or

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<sup>1</sup>The appellant did not provide the age of the subject dwelling and described the dwelling as having 1,357 square feet of living area. The subject's property record card submitted by the board of review shows the dwelling was built in 1879 and contains 1,693 square feet of living area. The Board finds the board of review submitted the best evidence of the subject's age and size.

1,170 square feet of living area. The comparables' sites sizes and proximate location in relation to the subject was not disclosed. The homes were built from 1872 to 1925. The comparables have a full unfinished basement, two comparables have central air conditioning and two comparable have a two-car garage that have 624 and 576 square feet of building area, respectively. The comparables sold from September 2017 to December 2019 for prices ranging from \$37,500 to \$75,000 or from \$32.05 to \$64.10 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,666. The subject's assessment reflects an estimated market value of \$92,256 or \$54.49 per square foot of living area including land when applying LaSalle County's 2020 three-year average median level of assessment of 33.24% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of the same three comparable sales as submitted by the appellant and short brief addressing the evidence. The board of review presented no alternative comparable sales in support of the subject's assessment. In the brief, Board of Review Chairman Benjamin Dolder asserted the comparables submitted by the appellant are all inferior to the subject due to their average quality of construction versus the subject's good construction quality. The board of review disclosed the subject was purchased in 2003 for \$118,000 and its 2021 assessment reflects a market value of approximately \$91,998. Based on this evidence, the board of review argued the burden of proof has not been met and requested the subject's assessment remain the same.

### **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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). Proof of market 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 has not met this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on the same three comparable sales. The Board finds each comparable is inferior to the subject in condition, dwelling size and garage area and have varying degrees of similarity in terms of design, age and features. Notwithstanding that comparables #1 and #2 sold in 2017 and 2018, which are somewhat dated in relation to the January 1, 2020, assessment date, the comparables sold for prices ranging from \$37,500 to \$75,000 or from \$32.05 to \$64.10 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$92,256 or \$54.49 per square foot of living area including land, which falls above the range established by the only comparable sales contained in this record on an overall basis and within the range on a per square foot basis. After considering logical adjustments to the comparables for differences when compared to the subject in condition, dwelling size and features, the Board finds the subject's estimated market value as reflected by is

assessment is supported and by a preponderance of the evidence in the record. Therefore, no reduction in the subject's assessment is warranted.

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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