



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

APPELLANT: Arika Safranski  
DOCKET NO.: 20-07532.001-R-1  
PARCEL NO.: 18-10-331-020

The parties of record before the Property Tax Appeal Board are Arika Safranski, 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:** \$ 4,257  
**IMPR.:** \$29,077  
**TOTAL:** \$33,334

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 vinyl exterior construction containing 1,680 square feet of living area. The dwelling was built in 1923. Features of the home include a full unfinished basement, central air conditioning, a fireplace, and a detached garage with 432 square feet of building area. The property has a .16 of an acre site and is located in LaSalle, LaSalle 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 stucco, vinyl, or brick exterior construction ranging in size from 1,480 to 1,680 square feet of living area that are situated on sites that contain .08 or .11 of an acre of land area. The homes were built from 1880 to 1920. The comparables have a full basement with comparable #2 have having finished area of 900 square feet. Each comparable has central air conditioning, two comparables have a fireplace and each comparable has a garage

ranging in size from 240 to 500 square feet of building area. The comparables sold from January 2019 to January 2020 for prices ranging from \$75,000 to \$85,000 or from \$44.64 to \$57.43 per square foot of living area including land.

The appellant also indicated the subject property sold in July 2018 for \$70,000. The appellant did not submit any supporting documentation corroborating the purported transaction such as a Real Estate Transfer Declaration of a settlement statement. 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 \$40,833. The subject's assessment reflects an estimated market value of \$122,843 or \$73.12 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 that in 2020 the appellant made improvements to the back of the home and added a new deck. Photos depict the improvement to the dwelling comprised replacing a bay window with exterior French doors, covering the former exterior door, new siding and a new deck. The assessment records also indicate the subject dwelling was 100% remodeled. The board of review argued comparables #1 and #2 have not had any new improvements, inferior to the subject, and comparable #3 is not similar because it is a one-story dwelling with a finished attic. 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on the same three comparable sales and information pertaining to the sale of the subject property. As an initial matter, the Board finds the board of review submitted credible evidence in the form of photographs and assessment records that demonstrate the subject property had significant improvements and remodeling since its purchase in 2018, which was not disclosed or refuted by the appellant. As a result, the Board gave little weight to the subject's sale because the property materially changed since its sale in 2018 notwithstanding the lack of corroborating evidence detailing the terms of the transaction. In reviewing the record, the Board finds each comparable is generally similar to the subject in location, land area, design, age, dwelling size and most features, but inferior in condition. These comparables sold from

January 2019 to January 2020 for prices ranging from \$75,000 to \$85,000 or from \$44.64 to \$57.43 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$122,843 or \$73.12 per square foot of living area including land, which falls above the range established by the only comparable sales contained in this record. After considering logical adjustments to the comparables for differences when compared to the subject, the Board finds the assessment of the subject property as established by the board of review is excessive and a reduction is justified based on a preponderance of the evidence in the record.

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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