



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

APPELLANT: Edward Monroe
DOCKET NO.: 20-07533.001-R-1
PARCEL NO.: 19-07-200-007

The parties of record before the Property Tax Appeal Board are Edward Monroe, 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: \$12,467
IMPR.: \$86,241
TOTAL: \$98,708

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 brick and vinyl exterior construction containing 2,575 square feet of living area. The dwelling was built in 1995. Features of the home include a full unfinished basement, central air conditioning, two fireplaces and an attached garage with 675 square feet of building area. The property has a .74 of an acre site and is located in LaSalle, Utica 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 comparable properties improved with one-story dwellings of brick and vinyl or stucco exterior construction ranging in size from 2,176 to 2,730 square feet of living area that are situated on sites that contain .74 or 1.08 acres of land area. The homes were built from 1996 to 2004. The comparables have a full unfinished basement, central air conditioning, a fireplace and an attached garage ranging in size from 550 to 918 square feet of building area. The comparables sold from September 2016 to May 2020 for prices ranging from

\$218,000 to \$312,000 or from \$100.18 to \$116.15 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 \$98,708. The subject's assessment reflects an estimated market value of \$296,955 or \$115.32 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 five comparable sales improved with one-story dwellings of brick and vinyl or stone and vinyl exterior construction ranging in size from 2,228 to 2,554 square feet of living area, but their site sizes were not disclosed. The homes were built from 1997 to 2019. Two comparables have an unfinished basement and three comparables have a finished basement. Other features include central air conditioning, one or two fireplaces and an attached garage ranging in size from 648 to 918 square feet of building area. The comparables sold from April 2017 to June 2019 for prices ranging from \$305,000 to \$415,000 or from \$136.10 to \$176.71 per square foot of living area including land.

With regard to the appellant's evidence, Board of Review Chairman Benjamin Dolder asserted appellant comparable #3 is "not a good comp" because the board of review lowered its assessment due to an undisclosed condition issue and a stipulation agreement before the Property Tax Appeal Board to reflect its sale price. 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 (3rd 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on eight suggested comparable sales. As an initial matter, the Board gave little weight to the board of review assertion that appellant's comparable #3 is "not a good comp" because the board of review lowered its assessment due to an undisclosed condition issue and a stipulation agreement before the Property Tax Appeal Board to reflect its sale price.¹ The Board finds this argument was not well explained. The Board finds that just because this property's assessment was reduced by both the board of review and Property Tax Appeal Board does not eliminate this property as comparable sale.

¹ The Board takes judicial notice that appellant's comparable #3 was the subject matter of an appeal before this Board under Docket Number 20-07609.001-R-1. In that appeal, the board of review agreed to the appellant's assessment request of \$97,942 based on its recent sale price.

The Board gave less weight to appellant's comparables #1 and #2. Comparable #1 is newer in age and larger in dwelling size when compared to the subject. Comparable #2 sold in 2016 which did not occur proximate in time to the subject's January 1, 2020, assessment date to be considered a reliable indicator of value. The Board gave less weight to comparables #2 through #5 submitted by the board of review due to their newer age when compared to the subject. Additionally, comparables #3 through #5 sold in 2017 or 2018, which are dated in relation to the January 1, 2020, assessment date to be considered reliable indicators of value. The Board finds the two remaining comparables are more similar to the subject in location, design, age, dwelling size and most features. These comparables sold in June 2019 and March 2020 for prices of \$292,476 and \$305,000 or \$116.15 and \$136.10 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$296,955 or \$115.32 per square foot of living area including land, which is bracketed by the most similar comparable sales contained in this record on an overall basis and less on a per square foot basis. After considering adjustments to the most similar 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 correct and no 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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