



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

APPELLANT: Contemporary Dental Properties
DOCKET NO.: 20-07535.001-C-1
PARCEL NO.: 18-03-304-001

The parties of record before the Property Tax Appeal Board are Contemporary Dental Properties, 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: \$ 94,000
IMPR.: \$195,875
TOTAL: \$289,875

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 building of dryvit exterior construction containing 7,835 square feet of building area. The dwelling was built in 2012. Features include a basement used for storage. The subject property is used as a dental office. The subject property is located in LaSalle, 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 one-story buildings of brick or dryvit exterior construction ranging in size from 9,156 to 13,236 square feet of building area. The buildings were constructed from 1985 to 2012. The comparables have improvement assessments ranging from \$200,000 to \$304,814 or from \$20.81 to \$30.45 per square foot of building area. The appellant requested the subject's improvement assessment be reduced to \$162,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,000. The subject property has an improvement assessment of \$243,000 or \$31.02 per square foot of building area. The board of review requested an identical assessment of \$337,000 or no change to the 2020 assessment based on the decision issued by the Property Tax Appeal for the 2019 tax year under Docket Number 19-09275. In that appeal, the board of review proposed to reduce the subject's assessment from \$355,916 to \$337,000. The appellant was notified of the suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant did not respond to the Property Tax Appeal Board by the established deadline. Therefore, the Board issued a decision commensurate with assessment proposed by the board of review.

In this appeal, the board of review did not submit any evidence to address the inequity claim raised by the appellant in defense of its assessment. Based on this response, the board of review requested confirmation of the subject's assessment.

The appellant was notified of the suggested agreement to maintain the subject's 2020 assessment at \$337,000 and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline rejecting the proposal.

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 warranted.

The appellant submitted information on three equity comparables. The board of review did not submit any evidence to address or refute the appellant's inequity claim. The Board gives little weight to the appellant's comparable #3 due to its considerably older age and larger building size when compared to the subject. The Board finds the two remaining comparables are more similar when compared to the subject in location, age and building size. These more similar comparables have improvement assessments ranging of \$200,000 and \$278,829 or \$20.81 and \$30.45 per square foot of building area. The subject's improvement assessment of \$243,000 or \$31.02 per square foot of building area falls between the most similar comparables on an overall basis and higher on a per square foot basis. After considering adjustments to the more similar comparables for differences 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 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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APPELLANT

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COUNTY

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