



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

APPELLANT: Gary Ashley
DOCKET NO.: 20-07536.001-R-1
PARCEL NO.: 19-06-402-001

The parties of record before the Property Tax Appeal Board are Gary Ashley, 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: \$11,626
IMPR.: \$70,041
TOTAL: \$81,667

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 2,001 square feet of living area. The dwelling was built in 2004. Features of the home include a full unfinished basement, central air conditioning and an attached garage with 625 square feet of building area. The property has a .34 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 comparables properties improved with one-story dwellings of vinyl or brick and vinyl exterior construction ranging in size from 1,778 to 2,176 square feet of living area that are situated on sites that contain from .28 to .60 of an acre of land area. The homes were built from 2004 to 2007. The comparables have a full basement with comparable #1 having a finished recreation room of 200 square feet and comparable #3 having 1,500 square feet of finished area. Each comparables has central air conditioning, one

comparable has a fireplace and each comparable has an attached garage ranging in size from 440 to 918 square feet of building area. The comparables sold from December 2019 to May 2020 for prices ranging from \$210,000 to \$247,000 or from \$100.18 to \$129.05 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 \$83,126. The subject's assessment reflects an estimated market value of \$250,078 or \$124.98 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 Board of Review would request Appellant Comparable not to be considered, this home is inferior to the Appellants home as far as construction quality." Handwritten on the grid analysis were notations indicating comparables #1 and #2 are "Inferior" and comparable #3 is "Inferior & should not be used as Comparable." No further explanation was provided. 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 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. As an initial matter, the Board gave little weight to the board of review assertion the comparable sales submitted by the appellant are inferior to the subject and should not be considered. The board of review claimed: "Appellant Comparable not to be considered, this home is inferior to the Appellants home as far as construction quality." The board find this argument was not well explained nor articulated with supporting evidence disclosing the criteria used to support this claim and therefore unpersuasive. In reviewing the record, the Board finds each comparable is generally similar to the subject in age and dwelling size except comparable #3 which is slightly smaller. However, each comparable has one more half bathroom than the subject; one comparable has a fireplace; two comparables have finished basement area, and each comparable has a larger garage than the subject, superior to the subject, requiring downward adjustments to be more equivalent to the subject. These factors undermine the board of review's argument the comparable are "inferior" to the subject. These comparables sold from December 2019 to May 2020 for prices ranging from \$210,000 to \$247,000 or from \$100.18 to \$129.05 per square foot of living area including

land. The subject's assessment reflects an estimated market value of \$250,078 or \$124.98 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 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 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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APPELLANT

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COUNTY

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