



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

APPELLANT: Don Ashley
DOCKET NO.: 20-07538.001-R-1
PARCEL NO.: 17-17-227-003

The parties of record before the Property Tax Appeal Board are Don 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 **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: \$ 5,089
IMPR.: \$33,244
TOTAL: \$38,333

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 exterior construction containing 1,671 square feet of living area. The dwelling was built in 1963. Features of the home include a full unfinished basement, central air conditioning and an attached garage with 390 square feet of building area. The property has a 7,500 square foot site and is located in Peru, Peru Township, LaSalle County.¹

The appellant's appeal is based on the claim of overvaluation. The subject's land assessment was not challenged. In support of the overvaluation argument, the appellant indicated the subject property sold in March 2020 for \$90,000. The appellant did not fully complete section IV of the appeal petition disclosing the terms of the transaction. The appellant submitted a copy of the settlement statement as corroborating evidence of the subject's sale. The appellant's appeal was returned as incomplete with directions to complete section IV of the appeal form and submit a

¹ The subject's site size was taken from the subject's property record card submitted by the board of review.

copy of the sales contract and Real Estate Transfer Declaration associated with the sale. The appellant responded by the established deadline but did not complete section IV of the appeal form and did not submit a copy the sales contract and Real Estate Transfer Declaration associated with the sale. However, the appellant amended the assessment complaint to include the subject property was overvalued and inequitably assessed based on three comparable properties.

The comparable properties are improved with one-story dwellings of brick exterior construction ranging in size from 976 to 1,837 square feet of living area that are situated on sites that contain from 6,477 to 7,842 square feet of land area. The homes were built from 1943 to 1955. The comparables have a full basement, two of which are partially finished, central air conditioning and an attached or detached garage ranging in size from 264 to 552 square feet of building area. Their proximity in relation to the subject was not disclosed. The comparables sold from November 2018 to November 2019 for prices ranging from \$89,000 to \$95,000 or from \$48.45 to \$97.34 per square foot of living area including land. These same comparables have improvement assessments ranging from \$27,140 to \$30,574 or from \$15.93 to \$31.33 per square foot of living area. 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 \$38,333. The subject's assessment reflects an estimated market value of \$115,322 or \$69.01 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. The subject property has an improvement assessment of \$33,244 or \$19.89 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis of three comparable properties and a map depicting their close proximate location in relation to the subject. The properties are improved with one-story dwellings of brick exterior construction ranging in size from 1,261 to 1,380 square feet of living area that are situated on sites that contain from 7,405 or 8,000 square feet of land area.² The homes were built from 1955 to 1968. Two comparables have a full or partial unfinished basement and one comparable has a full basement that is partially finished. Two comparables have central air conditioning, one comparable has a fireplace and each comparable has an attached or detached garage ranging in size from 378 to 630 square feet of building area. The comparables sold from January 2018 to October 2019 for prices ranging from \$137,500 to \$140,000 or from \$100.00 to \$110.32 per square foot of living area including land. These same comparables have improvement assessments ranging from \$33,889 to \$39,842 or from \$26.71 to \$31.60 per square foot of living area.

With regard to the appellant's evidence, the board of review noted the correct sale price for appellant's comparable #1 was \$89,900 or \$48.94 per square foot of living area in December 2018 and this property resold in May 2021 for \$199,000 or \$108.33 per square foot of living area including land. The board of review submitted the Real Estate Transfer Declaration (PTAX-203) associated with the sale showing the property was not advertised for sale on the open market.

² The land sizes of the comparables submitted by the board of review were found on their property record cards.

The board of review also submitted a map depicting the comparables submitted by the appellant are located a further distance from the subject than those submitted by the board of review. Based on this evidence, the board of review 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.

As an initial matter, the Property Tax Appeal Board finds the subject's sale does not meet one of the fundamental elements of an arm's-length transaction. The Board finds the Real Estate Transfer Declaration (PTAX-203) submitted by the board of review show the property was not advertised for sale on the open market. Therefore, the subject's sale price was given little weight and is not considered indicative of fair market value. Section 1-50 of the Property Tax Code defines fair cash value as:

The amount for which a property can be sold in the due course of business and trade, not under duress, between a willing buyer and a willing seller. (35 ILCS 200/1-50)

Similarly, Illinois Courts has stated fair cash value is synonymous with fair market value and is defined as the price a willing buyer would pay a willing seller for the subject property, there being no collusion and neither party being under any compulsion. Springfield Marine Bank v. Property Tax Appeal Board, 44 Ill.2d 428, 256 (1970) and Ellsworth Grain Company v Property Tax Appeal Board, 172 Ill.App.3d 552, 526 (4th Dist. 1988). Although the appellant's evidence indicates the subject's transaction was between a willing buyer and seller, the Board finds the transaction was not advertised for sale on the open market and is not typical of the due course of business and trade. Thus, the general public did not have the opportunity to purchase the subject property at any negotiated sale price.

The Board finds there are other credible sources that specify a property must be advertised for sale in the open market to be considered an arm's-length transaction that is indicative of fair market value. The Dictionary of Real Estate Appraisal [American Institute of Real Estate Appraisers, *The Appraisal of Real Estate*, 8th ed. (Chicago American Institute of Real Estate Appraisers, 1983), 33], provides in pertinent part: The most probable price in cash, terms equivalent to cash, or in other precisely revealed terms, for which the appraised property will sell **in a competitive market** under all conditions requisite to fair sale; The property is **exposed for a reasonable time on the open market**. Additionally, the Property Assessment Valuation, 2nd edition, states: Market value is the most probable price, expressed in terms of money, that a property would bring if **exposed for sale in the open market** in an arm's-length transaction between a willing seller and a willing buyer; a reasonable time is allowed for **exposure to the**

open market. International Association of Assessing Officers, Property Assessment Valuation, 2nd edition, Pgs. 18, 35, (1996). Since the appellant made an admission that the subject property was not advertised for sale or exposed to the open market to be considered an arm's-length transaction, the Board gave little weight to the subject's transaction for market value consideration.

With respect to the comparable sales argument, the parties submitted information on six suggested comparable sales. The Board gives less weight to appellant's comparables due to the fact these properties are not located as close in proximity to the subject as the more similar comparables presented by the board of review. Additionally, appellant's comparable #2 is 12 years older in age when compared to the subject. Appellant's comparable #3 is 42% smaller in dwelling size and is 20 years older in age than the subject. The Board finds the comparables submitted by the board of review are more similar to the subject in location, land area, design, age, dwelling size and most features than those presented by the appellant. These comparables sold from January 2018 to October 2019 for prices ranging from \$137,500 to \$140,000 or from \$100.00 to \$110.32 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$115,322 or \$69.01 per square foot of living area including land, which falls well below the range established by the most similar comparable sales contained in this record. 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.

The taxpayer also contends assessment inequity as an alternative 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on six equity comparables to support their respective positions. The Board gave less weight to appellant's comparables due to the fact these properties are not located as close in proximity to the subject as the more similar comparables presented by the board of review. Additionally, appellant's comparable #2 is 12 years older in age when compared to the subject and appellant's comparable #3 is 42% smaller in dwelling size and is 20 years older in age than the subject. The Board finds the comparables submitted by the board of review are more similar to the subject in location, design, age, dwelling size and most features. These more similar properties have improvement assessments ranging from \$33,889 to \$39,842 or from \$26.71 to \$31.60 per square foot of living area. The subject's improvement assessment of \$33,244 or \$19.89 per square foot of living area falls below the range established by the most similar comparable sales contained in this record. Based on this record, the Board finds the assessment of the subject property as established by the board of review is equitable and no reduction in the subject's assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the appellant disclose that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject's site or improvements are inequitably assessed.

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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