



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

APPELLANT: Steve & Debby Phelps
DOCKET NO.: 20-07539.001-R-1
PARCEL NO.: 17-09-415-004

The parties of record before the Property Tax Appeal Board are Steve & Debby Phelps, the appellants; 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: \$ 9,610
IMPR.: \$68,390
TOTAL: \$78,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1,841 square feet of living area. The dwelling was built in 2018. Features of the home include a crawl space foundation, central air conditioning, and an attached garage with 600 square feet of building area. The subject property is located in Peru, Peru Township, LaSalle County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables improved with one-story dwellings of brick and vinyl exterior construction ranging in size from 2,022 to 2,275 square feet of living area. The homes were built in 2007 or 2012. Each comparable has a crawl space foundation, central air conditioning, two have a fireplace and each has a two-car garage. These properties are located in the same subdivision as the subject. The comparables have improvement assessments ranging from \$57,469 to \$60,033 or from

\$26.38 to \$28.91 per square foot of living area. The appellants requested the subject's improvement assessment be reduced to \$47,866.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$78,000. The subject property has an improvement assessment of \$68,390 or \$37.15 per square foot of living area. In support of its contention of the correct assessment the board of review submitted information on two additional equity comparables improved with one-story dwellings of brick and vinyl exterior construction that have 1,640 and 1,745 square feet of living area. The dwellings were built in 2015 and 2019. Each comparable has a crawl space foundation, central air conditioning an attached garage ranging from 500 to 600 square feet of building area. The comparables are located in the same subdivision as the subject property. These properties have improvement assessments of \$68,756 and \$73,043 or \$39.40 and \$44.54 per square foot of living area.

Conclusion of Law

The taxpayers contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted information on five equity comparables to support their respective positions. The Board gives little weight to appellants' comparables due to their older age when compared to the subject. Additionally, comparable #1 is larger in dwelling size when compared to the subject. The Board finds the two comparables submitted by the board of review are most similar when compared to the subject in location, design, age, dwelling size and features. These properties have improvement assessments of \$68,756 and \$73,043 or \$39.40 and \$44.54 per square foot of living area. The subject's improvement assessment of \$68,390 or \$37.15 per square foot of living area is less than the best comparables in this record and is supported when considering adjustments for any differences. Based on this record, the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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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COUNTY

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