



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

APPELLANT: Michael Lynch
DOCKET NO.: 20-07599.001-R-1
PARCEL NO.: 17-09-202-007

The parties of record before the Property Tax Appeal Board are Michael Lynch, 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: \$25,420
IMPR.: \$55,000
TOTAL: \$80,420

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 consists of a 1.5-story dwelling of brick and vinyl siding exterior construction with 1,499 square feet of living area. The dwelling was constructed in 1991. Features of the home include a basement, central air conditioning, a fireplace and a 3-car garage. The property has a 0.64 acre site and is located in Peru, Peru Township, LaSalle County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables located on the same street as the subject. The comparables are improved with 1.5-story or 2-story homes of brick, vinyl siding, or brick and vinyl siding exterior construction ranging in size from 2,408 to 2,562 square feet of living area.¹ The dwellings were built from

¹ The parties differ regarding the dwelling size of comparable #3. The Board finds the best evidence of dwelling size is found in this property's property record card presented by the board of review, which contains a sketch,

1990 to 1994. Each home has a basement, central air conditioning, a fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$74,051 to \$76,289 or from \$28.90 to \$31.46 per square foot of living area.²

Based on this evidence the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,420. The subject property has an improvement assessment of \$55,000 or \$36.69 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis of the appellant's comparables, together with property record cards for these properties and a map depicting the locations of these comparables in relation to the subject. The board of review also submitted a brief asserting that the appellant's comparable #1 is a 2-story home compared to the subject 1.5-story home. The board of review further argued that the subject home is smaller than these comparables, and accordingly, has a lower total improvement assessment with a higher per square foot assessment.

Based on this evidence the board of review requested the subject's improvement assessment be sustained.

Conclusion of Law

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

The record contains a total of three equity comparables for the Board's consideration, which are all substantially larger homes than the subject but are similar to the subject in age, location, and most features. These comparables have improvement assessments that range from \$74,051 to \$76,289 or from \$28.90 to \$31.46 per square foot of living area. The subject's improvement assessment of \$55,000 or \$36.69 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and above the range on a per square foot basis, which is logical given the subject is a significantly smaller home than the comparables. The Board notes the principle of the economies of scale which generally provides that if all other things are equal, as the size of a property increases, the per unit value decreases.

measurements, and a revised computation of this property's dwelling size, and was not refuted by the appellant in written rebuttal.

² Based upon the grid analysis of these comparables presented by the board of review with a correction to comparable #3's dwelling size.

In contrast, as the size of a property decreases, the per unit value increases. Based on this record and after considering appropriate adjustments to the comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed 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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