



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

APPELLANT: Cheryl Credi Keegan
DOCKET NO.: 20-07600.001-R-1
PARCEL NO.: 17-17-205-012

The parties of record before the Property Tax Appeal Board are Cheryl Credi Keegan, 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: \$8,969
IMPR.: \$37,031
TOTAL: \$46,000

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 frame and brick exterior construction containing 1,484 square feet of living area. The dwelling was built in 1950. Features of the home include an unfinished full basement, central air conditioning, a fireplace and a two-car attached garage with 484 square feet of building area. The property also has a 528 square foot carport. The property has a .46-acre site located in Peru, Peru Township, LaSalle County.

The appellant contends both overvaluation and assessment inequity with respect to the improvement as the bases of the appeal. In support of this argument the appellant submitted information on three comparables improved with one-story dwellings of brick, stone or frame construction ranging in size from 1,698 to 1,989 square feet of living area. The homes were built from 1951 to 1965. Each comparable has a full or partial basement with one being partially

finished, central air conditioning, one or two fireplaces and a one-car or a two-car garage.¹ The comparables have sites ranging in size from .19 to .58 of an acre. The comparables sold from June 2017 to December 2019 for prices ranging from \$148,500 to \$165,000 or from \$74.66 to \$93.46 per square foot of living area, land included. These same properties have improvement assessments ranging from \$34,967 to \$44,646 or from \$17.58 to \$26.29 per square foot of living area. The appellant requested the subject's improvement assessment be reduced to \$36,031 and the total assessment be reduced to \$45,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,969. The subject's assessment reflects a market value of \$162,362 or \$109.41 per square foot of living area, land included, when using the 2020 three-year average median level of assessment for LaSalle County of 33.24% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$45,000 or \$30.32 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted an analysis of the same comparables presented by the appellant. The board of review contends the subject's assessment is within the range of the comparables used by the appellant and requested the 2020 assessment for the subject remain the same.

Conclusion of Law

The appellant contends in part 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). 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The comparables selected by the appellant are similar to the subject in style and most features with the exception none of the comparables has the additional carport that the subject property has. The comparables are improved with homes that are from 1 to 15 years newer than the subject dwelling and each home is larger than the subject dwelling. Comparable #3 is also superior to the subject with a partially finished basement while the subject has an unfinished basement, suggesting this comparable would require a downward adjustment to make it more equivalent to the subject for this characteristic. These comparables sold for prices ranging from \$148,500 to \$165,000 or from \$74.66 to \$93.46 per square foot of living area, including land. The subject's assessment reflects a market value of \$162,362 or \$109.41 per square foot of living area, including land, which is above each comparable on a price per square foot of living area basis and above two of the three comparables on an overall price basis, which is excess considering the subject's smaller dwelling size. Based on this record the Board finds the subject's total assessment should be reduced to \$46,000, which reflects a market value of \$138,000 or \$92.99 per square foot of living area, land included, at the statutory level of assessment.

¹ The description of the comparables was taken from both the appellant's and the board of review's submission.

The appellant also raised an assessment inequity argument as an alternative 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 that based on the reduction granted based on the market value finding herein, a further reduction in the subject's assessment is not warranted.

The comparables have improvement assessments ranging from \$17.58 to \$26.29 per square foot of living area. The subject's improvement assessment, after considering the reduction granted based on the market value finding, is \$24.95 per square foot of living area, which is within the range of the comparables.

In conclusion, the Board finds a reduction in the subject's assessment is appropriate.

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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