



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

APPELLANT: William Anderson  
DOCKET NO.: 20-07601.001-R-1  
PARCEL NO.: 21-12-100-001

The parties of record before the Property Tax Appeal Board are William Anderson, 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:** \$4,364  
**IMPR.:** \$35,636  
**TOTAL:** \$40,000

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 consists of a 2-story dwelling of vinyl siding exterior construction with 1,824 square feet of living area. The dwelling was constructed in 1953. Features of the home include a basement, central air conditioning, and a 2-car garage. The property has a 0.27 acre site and is located in Ottawa, Ottawa Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales. The parcels range in size from 0.13 to 0.20 of an acre and are improved with 2-story homes of vinyl or wood siding exterior construction ranging in size from 1,698 to 2,185 square feet of living area. The dwellings were built in 1850 or 1910. Each home has a basement and central air conditioning. Comparable #3 has a 2-car garage. The comparables sold from June 2017 to November 2020 for prices ranging from \$97,500 to \$112,500 or from \$46.91 to \$66.25 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$34,000 which would reflect a market value of \$102,010 or \$55.93 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$40,000. The subject's assessment reflects a market value of \$120,337 or \$65.97 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.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales, together with a grid analysis of the appellant's comparables, property record cards for both parties' comparables, and maps depicting the locations of the parties' comparables in relation to the subject. The board of review's comparables have sites ranging in size from 0.18 to 0.45 of an acre of land area and are improved with 2-story homes of aluminum or vinyl siding exterior construction ranging in size from 1,800 to 1,984 square feet of living area. The dwellings were built from 1918 to 1990. Each home has a basement, central air conditioning. Two homes each have a fireplace and two homes each have a 352 or 440 square foot garage. The comparables sold from March to October 2018 for prices ranging from \$157,000 to \$192,610 or from \$79.13 to \$107.01 per square foot of living area, including land. The board of review also disclosed that the appellant's comparable #3 previously sold in May 2018 for \$114,000 or \$52.17 per square foot of living area, including land.

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

### **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). 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.

The record contains a total of seven comparable sales, with one property having sold in 2018 and in 2020, for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparable #2, due to substantial differences from the subject in dwelling size and/or garage amenity. Moreover, the appellant's comparables #1 and #2 sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #1 and #3, which are relatively similar to the subject in dwelling size, lot size, and some features, although these properties differ from the subject significantly in age. These most similar comparables sold in March and September 2018 for prices of \$157,000 and \$177,000 or from \$79.13 and \$98.01 per square foot of living area, including land. The subject's assessment

reflects a market value of \$120,337 or \$65.97 per square foot of living area, including land, which is below the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

William Anderson  
502 E Michigan St  
Ottawa, IL 61350

COUNTY

LaSalle County Board of Review  
LaSalle County Government Center  
707 Etna Road  
Ottawa, IL 61350