



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

APPELLANT: Kenneth Henry
DOCKET NO.: 20-07605.001-R-1
PARCEL NO.: 18-36-317-000

The parties of record before the Property Tax Appeal Board are Kenneth Henry, 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: \$9,581
IMPR.: \$90,336
TOTAL: \$99,917

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 one-story dwelling of brick and wood siding exterior construction with 2,070 square feet of living area.¹ The dwelling was constructed in 1992. Features of the home include a basement with finished area, central air conditioning, a fireplace, an 861 square foot garage, a 3,456 square foot pole building, and an inground swimming pool.² The property has a 2.4-acre site and is located in Oglesby, LaSalle Township, LaSalle County.

The appellant's appeal is based on both unequal treatment in the assessment process concerning the improvement as well as overvaluation concerning the subject property. In support of these arguments the appellant submitted information on three comparable properties with both equity

¹ The parties differ as to the dwelling size of the subject. The Board finds the property record card submitted by the board of review to be the best evidence of dwelling size in the record.

² Additional details not reported by the appellant have been drawn from the property record card submitted by the board of review.

and sales data. The comparables consist of one-story dwellings of vinyl siding or brick and vinyl siding exterior construction ranging in size from 1,661 to 1,860 square feet of living area. Each dwelling has central air conditioning, a fireplace, a basement with two having finished area, and a garage ranging in size from 484 to 1,008 square feet of building area. The comparables have improvement assessments ranging from \$54,747 to \$60,087 or from \$32.30 to 35.00 per square foot of living area. The parcels range in size from .37 to 2.58 acres of land area. The comparables sold from October 2017 to April 2019 for prices ranging from \$203,000 to \$225,000 or from \$120.96 to \$123.42 per square foot of living area, including land. Based on this evidence, the appellant requested a total reduced assessment of \$77,000 which would reflect a market value of \$231,023 or \$121.98 per square foot of living area, including land, when using 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 \$99,917. The subject's assessment reflects a market value of \$300,593 or \$158.71 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 \$90,336 or \$43.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a memorandum critiquing the appellant's comparables and describing certain improvements to the subject, a copy of the appellant's grid containing handwritten corrections, another grid of appellant's comparables, a map depicting the location of the subject and comparables, and property record cards for the subject and each comparable.

Conclusion of Law

The taxpayer 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 Board finds the only evidence of assessment equity to be the comparables submitted by the appellant, however the Board finds the appellant's comparables are not truly similar to the subject due to differences in dwelling size, location, age, and features. These comparables had improvement assessments that ranged from \$54,747 to \$60,087 or from \$32.30 to \$35.00 per square foot of living area. The subject's improvement assessment of \$90,336 or \$43.36 per square foot of living area falls above the range established by the only comparables in this record. However, after considering adjustments to the comparables for differences, such as their smaller dwelling size, smaller garage size, and lack of inground swimming pool and pole building, 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.

The appellant also 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 Board finds the only evidence of market value to be the comparables submitted by the appellant, however the Board finds the appellant's comparables are not truly similar to the subject due to differences in parcel size, dwelling size, location, age, and features. Further, comparables #1 and #3 sold more remote in time for valuation as of January 1, 2020. These comparables sold for prices ranging from \$203,000 to \$225,000 or from \$120.96 to \$123.42 per square foot of living area, including land. The subject's assessment reflects a market value of \$300,593 or \$158.71 per square foot of living area, including land, which falls above the range established by the only comparable sales in this record. However, after considering adjustments to the comparables for differences, such as their smaller parcel size, smaller dwelling size, smaller garage size, and lack of inground swimming pool and pole building, the Board finds a reduction in the subject's assessment is not justified on the grounds of overvaluation.

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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APPELLANT

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COUNTY

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