



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

APPELLANT: Rodney Thomson
DOCKET NO.: 20-07637.001-R-1
PARCEL NO.: 18-36-104-015

The parties of record before the Property Tax Appeal Board are Rodney Thomson, 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: \$ 5,362
IMPR.: \$20,338
TOTAL: \$25,700

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 part one-story and part two-story dwelling of vinyl exterior construction containing 1,402 square feet of living area. The dwelling was built in 1900. Features of the home include an unfinished basement, central air conditioning, and a detached three-car garage with 720 square feet of building area. The property has a .24 of an acre site and is located in Oglesby, LaSalle Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted sales information on three comparables properties that are reportedly improved with one and one-half story or two-story dwellings of vinyl or aluminum exterior construction ranging in size from 1,294 to 1,454 square feet of living area that are situated on sites that contain from .11 to .29 of an acre of land area. The homes were built from 1900 to 1950. The comparables have a full or partial unfinished basement and central air conditioning, Comparables #2 and #3 have a 1.5 or 2-car garage. The comparables sold in May 2017 or

November 2019 for prices ranging from \$43,000 to \$75,000 or from \$29.57 to \$54.10 per square foot of living area including land. Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$28,276. The subject's assessment reflects an estimated market value of \$85,066 or \$60.68 per square foot of living area including land when applying LaSalle County's 2020 three-year average median level of assessment 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 a grid analysis of three comparable sales improved with two-story dwellings of vinyl or stucco exterior construction ranging in size from 1,294 to 1,868 square feet of living area that are situated on sites that contain from .16 to .18 of an acre of land area. The homes were built from 1893 to 1920. The comparables have a full or partial unfinished basement, central air conditioning and one comparable has a 308 square foot detached garage. The comparables sold from June 2017 to June 2018 for prices ranging from \$72,000 to \$132,300 or from \$55.64 to \$70.82 per square foot of living area including land.

With respect to the appellant's evidence, the board of review argued comparables #1 and #2 are dissimilar in design and corrected the sale price for comparable #2 of \$72,000 or \$55.64 per square foot of living area including land. Based on this evidence, the board of review argued the burden of proof has not been met and requested confirmation of the subject's assessment.

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). National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). 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 has met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on six comparable sales. The Board gave less weight to comparable #2 submitted by the appellant due to its 2017 sale date, which is not a reliable indicator of value as of the subject's January 1, 2020, assessment date. Similarly, the Board gave little weight to comparable #2 submitted by the board of review due to its 2017 sale date. The Board also gives less weight to board of review comparable #3 due to its larger dwelling size and larger basement when compared to the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These comparables sold from January 2018 to November 2019 for prices ranging from \$43,000 to \$79,000 or from \$29.57 to \$56.15 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$85,066 or \$60.68 per square foot of living area including land, which falls above the range established by the comparable sales contained in this record. After considering logical adjustments to the comparables for differences when compared to the subject, the Board finds the assessment of the

subject property as established by the board of review is excessive and a reduction is justified based on a preponderance of the evidence in the record.

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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