



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

APPELLANT: Clinton & Lisa Nelson
DOCKET NO.: 20-07894.001-R-1
PARCEL NO.: 05-31-302-006

The parties of record before the Property Tax Appeal Board are Clinton & Lisa Nelson, the appellants; 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: \$ 21,368
IMPR.: \$ 80,632
TOTAL: \$102,000

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 brick and vinyl exterior construction containing 2,263 square feet of living area.¹ The dwelling was built in 2007. Features of the home include a full unfinished basement, central air conditioning, and a three-car attached garage with 1,373 square feet of building area. The property has a 1.34-acre site and is located in Sheridan, Northville Township, LaSalle County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted sales information on four comparables properties. The comparables were reported to consist of one-story dwellings of brick and vinyl exterior construction ranging in size

¹ The appellants described the subject dwelling as having 2,250 square feet of living area. The board of review submitted the subject's property record card with a schematic drawing depicting the subject dwelling has 2,263 square feet of living. The Board finds the board of review submitted the best evidence of the subject's dwelling size.

from 1,800 to 2,200 square feet of living area that are situated on sites that have 1 or 1.21 acres of land area. The homes were built from 1999 to 2007. One comparable has a full unfinished basement and three comparables were reported to have a full finished basement. Other features include central air conditioning, a fireplace and a 2 or 3-car garage. The comparables sold from June 2018 to August 2020 for prices ranging from \$250,000 to \$297,000 or from \$128.07 to \$165.00 per square foot of living area including land. Based on this evidence, the appellants 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 \$107,226. The subject's assessment reflects an estimated market value of \$322,581 or \$142.55 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 revised grid analysis of the same four comparable sales with corrected descriptive information as submitted by the appellants and one additional comparable sale. The corrections to the appellants' grid analysis were based their underlying property record cards submitted by the board of review, which was not refuted by the appellants. The five comparables consist of one story or one and one-half story dwellings of vinyl or brick and vinyl exterior construction ranging in size from 1,526 to 2,591 square feet of living area. The homes were built from 1999 to 2007. Two comparables have a full or partial unfinished basement and three comparables have a full or partial basement with finished area. Other features include central air conditioning, four comparables have a fireplace and each comparable has an attached garage ranging from 490 to 977 square feet of building area. The comparables sold from June 2018 to August 2020 for prices ranging from \$230,000 to \$297,000 or from \$111.93 to \$157.23 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 the subject's assessment remain the same.

Conclusion of Law

The appellants contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted information on five comparable sales for the Board's consideration. The Board gave little weight to comparable #1 submitted by the appellants due to its dissimilar one and one-half story design when compared to the subject. The Board gave less weight to the one comparable submitted by the board of review due to its smaller dwelling size when compared to the subject. The Board finds the three remaining comparables submitted by the appellants are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. However, two comparables have superior finished basements and more bathroom fixtures, requiring downward adjustments to make them more equivalent to the subject. These

comparables sold from June 2019 to August 2020 for prices ranging from \$250,000 to \$297,000 or from \$128.07 to \$157.23 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$322,581 or \$142.55 per square foot of living area including land, which falls above the range established by the most similar comparable sales contained in this record on an overall basis and within the range on a per square foot basis. The Board further finds the subject is slightly larger in dwelling size than the three most similar comparables. Accepted real estate valuation theory provides, all other factors being equal, as the size of a property increases, its per unit value decreases. Likewise, as the size of a property decreases, its per unit value increases. 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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