



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

APPELLANT: Peter McGrath
DOCKET NO.: 20-09456.001-R-1
PARCEL NO.: 21-12-142-014

The parties of record before the Property Tax Appeal Board are Peter McGrath, 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: \$11,258
IMPR.: \$67,158
TOTAL: \$78,416

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 two-story dwelling of brick exterior construction with 3,850 square feet of living area.¹ The dwelling was constructed in 1855 and is approximately 168 years old. Features of the home include a partial unfinished basement, central air conditioning, two fireplaces and a two-car garage containing 725 square feet of building area. The property has a 10,800 square foot or .25-acres site and is located in Ottawa, Ottawa Township, LaSalle County.

The appellant contends the assessment of the subject property as established by the decision of the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). The appellant

¹ The parties differ as to the size of the subject dwelling. The Board finds the best evidence of size is found in the subject's property record card provided by the board of review, which contains a schematic diagram with measurements of the improvements, which was not refuted by the appellant in rebuttal.

disclosed that the subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 19-09646. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$77,617 based on an agreement by the parties. The appellant asserted that tax years 2019 and 2020 are within the same general assessment period, the subject property has not sold establishing a different fair cash value, and the Board's prior year's decision was not reversed or modified upon review. The appellant requested the subject's assessment be reduced to \$77,617.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$110,573. The subject's assessment reflects a market value of \$331,752 or \$86.17 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.² The board of review also disclosed that a township equalization factor of 1.0103 was applied in 2020.

In response to the appeal, the board of review submitted a copy of the subject's property record card and a stipulation with a proposed assessment for the subject property of \$89,674. The appellant was notified of the offer. The appellant was notified of this suggested agreement and given thirty (30) days to respond if the offer was not acceptable. The appellant responded to the Property Tax Appeal Board by the established deadline and rejected the proposal. The appellant argued that the 2019 PTAB decision reduced the subject's assessment to \$77,617 and applying the 2020 multiplier of 1.0103 results in assessed value of \$78,416 for the subject property.

The Property Tax Appeal Board takes judicial notice that tax year 2019 is the first year of the general assessment period for LaSalle County. (See 86 Ill.Admin.Code §1910.90(i)).

Conclusion of Law

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2019 tax year should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15). The Board finds the evidence in the record supports a reduction to the subject's assessment on this basis.

The Property Tax Appeal Board finds that the assessment as established by the Board for the 2019 tax year should be carried forward to the tax year at issue subject only to equalization as provided by section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

² Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the drafting of this decision, the Department of Revenue has yet to publish figures for tax year 2023.

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record disclosed the Property Tax Appeal Board issued a decision reducing the subject's assessment to \$77,617 for the 2019 tax year. The record further indicates that the subject property is an owner-occupied dwelling and that 2019 and 2020 are within the same general assessment period. The record contains no evidence indicating the subject property sold in an arm's length transaction after the Board's decision or that the decision of the Property Tax Appeal Board has been reversed or modified upon review. The record also disclosed that a township equalization factor of 1.0103 was applied in 2020. For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the assessment as established in the Board's prior year's decision plus the application of an equalization factor, if any.

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: _____

February 18, 2025



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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