



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

APPELLANT: Contemporary Dental Properties
DOCKET NO.: 21-06961.001-C-1
PARCEL NO.: 18-03-304-001

The parties of record before the Property Tax Appeal Board are Contemporary Dental Properties, 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: \$ 94,000
IMPR.: \$243,000
TOTAL: \$337,000

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 2021 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 building of masonry and frame exterior construction containing 7,835 square feet of building area. The building was constructed in 2012. Features include a basement used for storage. As described by the assessing officials, the front 4,811 square feet of the building is utilized as an “upscale dental office” with the rear portion of 3,024 square feet (39%) being partitioned into two commercial rental units used by a counseling service and a chiropractor’s office described as being in very good overall condition. The subject property is located in LaSalle, LaSalle Township, LaSalle County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal; no dispute was raised concerning the land assessment. In support of the improvement inequity argument, the appellant submitted information on six comparables improved with one-story buildings of brick or Dryvit exterior construction ranging in size from 2,936 to 13,236 square feet of building area. The buildings were constructed from 1968 to 2012. The

comparables have improvement assessments ranging from \$61,153 to \$304,814 or from \$18.03 to \$25.47 per square foot of building area. Based on the foregoing evidence, the appellant requested the subject's improvement assessment be reduced to \$162,000 or \$20.68 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$337,000. The subject property has an improvement assessment of \$243,000 or \$31.01 per square foot of building area.

In response to the appeal, the board of review submitted a ten-page memorandum prepared by Randall Savage of the LaSalle County Supervisor of Assessments Office. Submitted documentation with the memorandum includes the property record cards for the six comparables presented by the appellant along with five comparables described and presented by the board of review with their respective property record cards. In the memorandum, comments were made individually about each of the six appellant comparables noting differences in age, construction quality, foundation type and/or condition when compared to the subject.

In contrast, the subject is described as built for occupancy as a "high-end dental office." Appellant's comparable #1 was built as a veterinary clinic with appellant's comparables #2, #3, #5 and #6 planned and used as offices. The author of the memorandum agrees that appellant's comparable #4 is similar to the subject in its floor plan and general nature of the improvements. The board of review also reiterated the appellant's comparables in a grid analysis setting forth building sizes ranging from 2,936 to 13,627 square feet of building area and improvement assessments ranging from \$61,153 to \$304,814 or from \$18.04 to \$25.47 per square foot of building area, somewhat different than data provided by the appellant, but which has assessment information provided on the respective property record cards.

In support of the subject's assessment, the board of review presented five dental offices identified as board of review comparables #7 through #11; comparables #8 through #11 are described as commercial condominium units within the same building. The comparables are both detailed in the memorandum and set forth in a grid analysis. The five comparables are improved with buildings that were built in either 1993 or 2006 and which range in size from 1,876 to 3,214 square feet of building area. The memorandum details differences in quality of construction, age and/or overall condition in comparison to the subject summarily contending they are each inferior to the subject. The comparables have improvement assessments ranging from \$60,965 to \$123,594 or from \$29.06 to \$41.51 per square foot of building area.

Lastly, the grid analysis sets forth various upward or downward "adjustments" from 10% to 20% and "adjustment factors" ranging from .90 to 1.45. In a final column, the grid sets forth adjusted per square foot improvement assessments for both parties' comparables ranging from \$22.55 to \$38.19 per square foot. There is no substantive data in the record to support the basis of these stated "adjustment factors" and/or why they should be accepted. While the memorandum describes the necessity for making "market-extracted adjustments for measurable differences between the subject and each comparable in order to develop a meaningful and reliable opinion of the subject's market value," on pages seven and eight the memorandum sets forth a "discussion of required market-extracted quantitative adjustments for the subject property" including building type, quality of construction, age/assumed condition and building size. After

reviewing each of the comparables presented, the memorandum asserts that conventional office buildings reflect the lower end of the range of assessments while the dental and medical offices are on the upper end. Using the foregoing data, the author of the memorandum opines a building assessment for the subject of \$34.75 per square foot, but concedes that erring on the side of caution “the Board of Review is willing to essentially stipulate down to the current level of building assessment at \$31.01 per square foot.” (Memorandum, p. 9-10)

Based on this evidence and argument, the board of review requested confirmation of the subject’s assessment.

Additionally, after receipt of a favorable decision on this property from the Property Tax Appeal Board in Docket No. 20-07535.001-C-1 which was issued on November 22, 2022, the appellant re-filed this same Commercial Appeal petition with the same six equity comparables as evidence. Since this secondary filing for tax year 2021, while filed within 30 days of the previous year’s favorable decision, was in essence a duplicate since there was already pending a tax year 2021 appeal for this property, it was merely forwarded to the LaSalle County Board of Review as additional information that the Property Tax Appeal Board had received from the appellant.¹

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 parties submitted a total of eleven equity comparables to support their respective positions before the Property Tax Appeal Board.

As an initial matter, the Board has given little weight to the “adjustment” and/or “adjustment factor” presented by the LaSalle County Board of Review as there is no evidence in the record of specific market data upon which the preparer of the memorandum relied to calculate the adjusted assessments per square foot of building area for each of the comparable properties. Furthermore, the Board finds the board of review analysis noteworthy for its failure to distinguish between the “upscale dental office” portion of the subject building and the remaining 39% of the building that was not described as upscale. Given each of the foregoing issues, the Board has given little weight to the adjustment analysis as applied within the board of review’s submission.

¹ While this secondary submission was arguably a direct appeal pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) as a filing from a favorable Property Tax Appeal Board decision when the board of review is closed for the subsequent tax year(s) of the general assessment cycle, this property was already before the Property Tax Appeal Board with an open/pending 2021 tax year appeal that was postmarked on April 20, 2022.

In analyzing the eleven comparables, the Board has given less weight to the appellant's comparable #2 and board of review comparable #10 as these two buildings are either substantially larger or substantially smaller than the subject building.

Although none of the remaining nine comparables are particularly similar to the subject in age, building size and/or use, these properties present a range of building sizes from 2,098 to 9,611 square feet of building area which brackets the subject's total size of 7,835 square feet. Thus, the Board finds the best evidence of assessment equity to be appellant's comparables #1, and #3 through #6 along with board of review comparables #7 through #9 and #11. The subject building was constructed in 2012 and is the newest structure among these comparables. Furthermore, without contradiction, the subject building contains 61% of its area characterized as an "upscale dental office." The nine comparables have improvement assessments that range from approximately \$18.04 to \$40.20 per square foot of building area. The subject's improvement assessment of \$31.01 per square foot of building area falls within the range established by the best comparables in this record and appears to be supported when giving due consideration to differences in age and the level of finish of the majority or 61% of the subject building. Based on this record and after considering appropriate adjustments to the best equity comparables in the record for differences when compared to the subject, 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.

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:

April 18, 2023



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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