



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

APPELLANT: Sand B Properties LLC
DOCKET NO.: 22-03778.001-R-1
PARCEL NO.: 17-16-112-013

The parties of record before the Property Tax Appeal Board are Sand B Properties LLC, the appellant, by attorney Nicholas Balestri, of Bernabei, Balestri & Fiocchi in LaSalle; 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: \$5,470
IMPR.: \$76,718
TOTAL: \$82,188

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 2022 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 4,579 square feet of building area.¹ The dwelling was originally constructed in 1961 and is in the process of being remodeled. Features of the home include a full basement, central air conditioning, one fireplace and a 649 square foot garage. The property has an approximately 12,632 square foot site and is located in Peru, Peru Township, LaSalle County.

The appellant's appeal is based on both overvaluation and assessment inequity with respect to both the land and improvement assessments.

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review, which includes a sketch of the dwelling with dimensions, and was not refuted by the appellant.

In support of these arguments, the appellant submitted information on nine comparables, eight of which have sale information. The comparables are located from 0.50 of a mile to 5.0 miles from the subject. The comparables have sites that range in size from 4,792 to 19,166 square feet of land area and are improved with two-story dwellings of brick, wood siding or siding exterior construction that range in size from 3,074 to 4,325 square feet of living area. The homes range in age from 42 to 120 years old. Seven comparables have a basement. Each dwelling has central air conditioning, seven homes have one or two fireplaces and six comparables each have a garage ranging in size from 400 to 1,518 square feet of building area. Eight of the comparables sold from January 1997 to June 2022 for prices ranging from \$4,500 to \$345,200 or from \$1.22 to \$81.55 per square foot of living area, land included. The comparables have land assessments ranging from \$2,226 to \$9,271 or from \$0.14 to \$1.01 per square foot of land area. The comparables have improvement assessments that range from \$17,761 to \$80,256 or from \$5.40 to \$24.68 per square foot of living area.

The appellant submitted interior and exterior photographs of the subject property which depict the interior to be partially finished. The undated photographs depict the kitchen and bathrooms to be incomplete and flooring of the dwelling not in place. Exterior photographs of the front and one side of the subject appear to show the exterior to be complete. The appellant also submitted copies of property detail sheets from LaSalle County for each of its comparables.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$31,270. The requested assessment reflects a total market value of \$93,819 or \$20.49 per square foot of living area, land included, when applying the statutory level of assessment of 33.33% and given a dwelling size of 4,579 square feet of living area. The request would lower the subject's land assessment to \$5,217 or \$0.41 per square foot of land area and lower the improvement assessment to \$26,053 or \$5.69 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,188. The subject's assessment reflects a market value of \$248,377 or \$54.24 per square foot of living area, including land, when applying the 2022 three-year average median level of assessment for LaSalle County of 33.09% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$5,470 or \$0.43 per square foot of land area and an improvement assessment of \$76,718 or \$16.75 per square foot of living area.

In support of its contention of the correct assessment the board of review explained that on July 28, 2012 a permit was issued to add a 2nd story addition and remodel the subject property where this work has been ongoing for 10 years. The board of review asserted the subject's new construction and remodel were assess at 100% complete by the township assessor for tax year 2022. The board of review also asserted the percentage of completion was adjusted to 60% by the board of review based on evidence presented at the local level.

The board of review critiqued the appellant's comparable evidence, arguing none of the properties are similar to the subject, as the dwelling is in the process of a renovation, and that only two of the comparable sales are recent sales. The board of review submitted language from sections 1910.63 and 1910.65 of the Rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.63 and 1910.65) which address the burdens of proof and documentary evidence

requirements of the Property Tax Appeal Board. The board of review requested the Property Tax Appeal Board dismiss the appellant's appeal contending the appellant failed to meet PTAB's burden of proof and documentary evidence requirements for both the overvaluation and equity arguments as defined in these two sections of the PTAB Rules. The board of review submitted exterior photographs of the subject property identified as 2009, 2012 and 2021 depicting various stages of remodeling along with before and after sketches of the improvements. The board of review reiterated that none of the "comparables the appellant used for equity or market value are similar" to the subject.

Based on this evidence, the board of review requested the subject's appeal be dismissed.

Conclusion of Law

The appellant contends, in part, 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 appellant submitted eight comparable sales for the Board's consideration. The Board gives little weight to the appellant's comparables #1, #2, #4, #5, #6 and #9 which sold from 27 months to 22 years prior to the assessment date at issue. The Board finds the only evidence of market value to be appellant comparable #3 which is 31 years older than the subject and lacks a garage and comparable #7 which is 27 years newer than the subject and lacks a basement. Nevertheless, these two properties sold in December 2021 and June 2022 for \$66.16 and \$81.55 per square foot of living area, land included. The subject's improvement assessment reflects a per square foot market value of \$54.24, given a dwelling size of 4,579 square feet of living area, which falls well below the only evidence of market value in the record which appears to be logical given the subject is in the process of being renovated. Therefore, after considering adjustments to the comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment, based on overvaluation is not justified.

The taxpayer also contends assessment inequity as an alternative 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, based on inequity is not warranted.

The appellant submitted nine equity comparables for the Board's consideration.

With respect to the equity argument for the subject's land assessment, the Board gives less weight to appellant comparables #1, #2, #4, #5 and #7 thru #9 which are less similar to the subject in site size. The Board finds the best evidence of land assessment equity are appellant comparables #3 and #6 which are more similar to the subject in site size, although comparable #7 differs in location when compared to the subject. These two comparables have land assessments per square foot of \$0.74 and \$0.49, respectively. The subject property has a per square foot land assessment of \$0.43 which falls below the two best land comparables in the record. After considering adjustments to the comparables for differences from the subject, the Board finds a reduction in the subject's land assessment is not supported.

With respect to the subject's improvement assessment, the Board finds the appellant's comparables have varying degrees of similarity to the subject in location, age, dwelling size, foundation type and other features. Nevertheless, these comparables have per square foot improvement assessments ranging from \$5.40 to \$24.68 per square foot of living area. The subject's improvement assessment of \$16.75 per square foot of living area falls well within the range established by the equity comparables in this record. Therefore, after considering adjustments to the comparables for differences from 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 improvement assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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:

May 21, 2024



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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