



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

APPELLANT: Marc Scolari
DOCKET NO.: 22-03820.001-R-1
PARCEL NO.: 17-17-141-000

The parties of record before the Property Tax Appeal Board are Marc Scolari, 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: \$7,886
IMPR.: \$0
TOTAL: \$7,886

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 0.41-acre, or 17,600 square foot vacant lot located in Peru, Peru Township, LaSalle County.¹

The appellant contends assessment inequity as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. These properties consist of vacant lots ranging in size from 13,504 to 55,757 square feet of land area located in the same assessment neighborhood code as the subject property.² The appellant noted the comparable lots, which are located from 3 to 9 blocks of the subject, are lots with no

¹ The parties have a slight disagreement concerning the size of the subject lot, with the appellant providing the only actual measurement of the subject lot.

² The parties differ with respect to the lot size and resulting per square foot land assessments for the appellant's lot size comparables, however, the board of review offered maps and more detailed diagrams and square footage estimates for the land comparables.

improvements, utilities, or streets like the subject site. These properties have land assessments ranging from \$4,043 to \$6,256 or from \$0.09 to \$0.30 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total land assessment for the subject of \$7,886 or \$0.45 per square foot of land area. In support of its contention of the correct assessment the board of review submitted information on four equity comparables referred to as being in the same immediate area as the subject. Maps depicting the locations of both parties' comparables was also provided by the board of review. Three of the comparables are improved with residential dwellings and three of the comparables are adjacent to the subject lot. These properties range in size from 16,553 to 20,038 square feet of land area and have land assessments of \$16,956 or \$18,588 with per square foot assessments ranging from \$0.88 to \$1.04. The board of review also provided a spreadsheet detailing the appellant's comparables with corrections made to the lot sizes and per square foot land assessments. The board of review requested confirmation of the subject's land assessment.

In rebuttal, the appellant argued that three of the board of review's comparables are improved lots and are not representative of the subject lot. Based on this evidence, the appellant requested a land assessment of \$3,247.

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 eight equity comparables to support their respective positions. The Board gives less weight to the appellant's comparables #1, #2 and #4 due to differences in lot size and location. The Board finds the best evidence of assessment equity to be the board of review's comparables along with the appellant's comparable #3, two of which are vacant and unimproved lots. These properties are the most comparable in terms of lot size and location. These properties have land assessments ranging from \$4,043 to \$18,588 or from \$0.30 to \$1.04 per square foot of land area. The subject has a land assessment of \$7,886 or \$0.45 per square foot of land area, which falls within the range on both an overall assessment and per square foot basis. The Board further finds the three comparables, that are adjacent to the subject lot, have land assessments of either \$16,956 or \$18,588 and have per square foot land assessments ranging from \$0.88 to \$1.02. The vacant lot located next door to the subject lot has a land assessment of \$16,956 or \$1.02 per square foot of land area. The subject's land assessment is lower than all three of the adjacent lots, including the vacant lot located next door to the subject. Based on this record 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: March 26, 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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