



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

APPELLANT: David Rashid
DOCKET NO.: 22-03824.001-R-1
PARCEL NO.: 34-19-359-000

The parties of record before the Property Tax Appeal Board are David Rashid, 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: \$9,062
IMPR.: \$69,416
TOTAL: \$78,478

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 1.5-story dwelling of frame with brick front exterior construction with 2,477 square feet of living area.¹ The dwelling was constructed in 2012 and is approximately 10 years old. Features of the home include a basement with finished area, finished attic area, central air conditioning, a fireplace and an attached two-car garage containing 696 square feet of building area. The property has a 13,068 square foot or .3-acre site and is located in Streator, Otter Creek Township, LaSalle County.

¹ The board of review submitted documentation correcting “clerical errors” as to the details of the subject property and the appellant’s comparable properties. The appellant did not challenge any of those corrections with a rebuttal filing. Given the board of review’s submission of property record cards to support the data, the Property Tax Appeal Board finds the board of review provided the best corrected descriptive data as to the subject and the appellant’s comparables which will be analyzed in this decision.

The appellant contends assessment inequity concerning both the land and improvement assessments as the basis of the appeal. In support of these arguments, the appellant submitted information on four equity comparables located from close proximity to 1.5-miles from the subject where comparable #4 has the same reported neighborhood code as the subject.

For the land inequity argument, the appellant's corrected data reveals the parcels range in size from 13,068 to 22,100 square foot sites. The land assessments range from \$3,681 to \$22,000 or from \$0.22 to \$0.91 per square foot of land area.

For the improvement inequity argument, the appellant's corrected data reveals either two-story or tri-level dwellings of brick or frame and brick exterior construction. The homes were built between 1982 and 2004 and thus range in age from 19 to 35 years old. The dwellings range in size from 1,976 to 2,971 square feet of living area. Each comparable has either a basement or lower level, central air conditioning, a fireplace and a garage ranging in size from 576 to 696 square feet of building area. Comparables #1 and #3 each have an inground swimming pool and comparable #2 has a second detached garage of 438 square feet of building area. The comparables have improvement assessments ranging from \$45,685 to \$64,652 or from \$20.09 to \$26.63 per square foot of living area.

Based on the foregoing evidence, the appellant requested a reduced land assessment of \$8,500 or \$0.65 per square foot of land area and an improvement assessment of \$48,225 or \$19.47 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 \$78,478. The subject property has a land assessment of \$9,062 or \$0.69 per square foot of land area and an improvement assessment of \$69,416 or \$28.02 per square foot of living area.

As set forth in Footnote 1, the board of review provided a corrected analysis of the appellant's Sec. V grid analysis which was not refuted by the appellant. In response to the appeal, the board of review selected four comparables, where board of review comparable #2 is the same property as appellant's comparable #4. Each of the comparables chosen by the board of review are located within "three lots" of the subject property and each has the same street address as the subject.

For the land equity argument, the board of review provided comparables ranging in size from 11,326 to 13,504 square foot sites. The land assessments are either \$8,448 or \$9,062 or from \$0.67 to \$0.75 per square foot of land area.

For the improvement equity argument, the board of review presented either 1.5-story or 2-story dwellings of vinyl or brick and vinyl exterior construction. The homes were built between 2004 and 2019 and thus range in age from 3 to 18 years old. The dwellings range in size from 2,212 to 2,575 square feet of living area. Each comparable has a basement and comparable #3 also has a partial crawl-space foundation. Features include central air conditioning and a garage ranging in size from 576 to 696 square feet of building area. Two comparables each have a fireplace. Comparable #1 has finished attic area and a second detached garage of 1,120 square feet of

building area. The comparables have improvement assessments ranging from \$64,238 to \$77,947 or from \$26.63 to \$33.48 per square foot of living area.

Based on this evidence, the board of review requested confirmation of the subject's land and improvement assessments.

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 seven equity comparables to support their respective positions before the Property Tax Appeal Board, where the parties have one common comparable. The Board has given reduced weight to the appellant's comparables #1, #2 and #3 which are each located more distant from the subject and/or have parcels that are larger than the subject property. In addition, comparables #2 and #3 are each older than the subject dwelling indicating they are less similar to the subject than other properties in the record and likely to have more depreciation due to age. Appellant's comparable #1 as well as board of review comparable #3 have also been given reduced weight due to differences in dwelling size when compared to the subject as other homes are more similar in dwelling size to the subject.

The Board finds the best evidence of land assessment equity to be board of review comparables #1, #2 and #4 which includes the parties' common comparable, appellant's comparable #4. These parcels each present land assessments of \$9,062 and either \$0.67 or \$0.69 per square foot of land area. The subject has a land assessment of \$9,062 or \$0.69 per square foot of land area. Based on this evidence, the Board find the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed, and a reduction the subject's land assessment is not warranted on this record.

The Board finds the best evidence of improvement assessment equity to be board of review comparables #1, #2 and #4 along with the common comparable, appellant's comparable #4. These comparables have improvement assessments ranging from \$64,238 to \$77,947 or from \$26.63 to \$30.27 per square foot of living area. The subject's improvement assessment of \$69,416 or \$28.02 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject in age, dwelling size and/or lack of basement finished area which is a feature of 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:

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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

David Rashid
7 Kiley Dr
Streator, IL 61364

COUNTY

LaSalle County Board of Review
LaSalle County Government Center
707 Etna Road
Ottawa, IL 61350