



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

APPELLANT: Steven Goellner
DOCKET NO.: 23-04388.001-R-1
PARCEL NO.: 24-09-300-005

The parties of record before the Property Tax Appeal Board are Steven Goellner, 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: \$4,550
IMPR.: \$55,450
TOTAL: \$60,000

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 2023 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 parties appeared before the Property Tax Appeal Board on September 8, 2026 for a hearing at the LaSalle County Government Center in Ottawa pursuant to prior written notice dated July 23, 2026. Appearing was the appellant Steven Goellner and on behalf of the LaSalle County Board of Review was Benjamin Dolder, Chair.

The subject property consists of a 1-story dwelling of frame construction with vinyl exterior and 1,554 square feet of living area.¹ The dwelling was constructed in 1997 and is approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and a 780 square foot garage. The property has an approximately 28,314 square foot site and is located in Marseilles, Manlius Township, LaSalle County.

¹ The Board finds the best description of the subject property was found in its property record card, submitted by the board of review and not refuted by the appellant.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located from ¼ of a mile to 3.0 miles from the subject property. The comparables have sites that range in size from 43,560 to 174,710 square feet of land area and are improved with 1-story, 1½-story or 2-story dwellings of frame or frame and stone² exterior construction ranging in size from 1,380 to 2,860 square feet of living area. The dwellings were built from 1950 to 1986. Two comparables have a basement with finished area and one comparable has a crawl space foundation. Each home has central air conditioning and one or two garages ranging in size from 400 to 1,543 square feet of building area. One property has two fireplaces. The properties sold from June 2021 to September 2023 for prices ranging from \$90,000 to \$185,000 or from \$61.19 to \$75.82 per square foot of living area, land included.

Mr. Goellner testified he built the subject property in 1997 and most of the features are original to the home. Goellner testified that while he has not updated the property he has maintained it. Goellner attested that he used comparable sales that he felt were more similar to the subject property in condition.

In response to questions regarding the condition of the subject property, Goellner testified the property has some holes in the siding, some cracks in the basement foundation and that the gutters were blown off in a recent storm. Mr. Dolder asked the appellant if there were a fair number of 1,500 square foot ranches located within a five mile radius that sold over the prior few years, to which Goellner responded there weren't that many with a similar condition as the subject.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$49,550 which reflects a market value of \$148,665 or \$95.67 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal." The appellant submitted a copy of the LaSalle County Board of Review Notice of Final Decision disclosing the total assessment for the subject of \$63,547. The subject's assessment reflects a market value of \$190,603 or \$122.65 per square foot of living area, land included, when using the 2023 three-year average median level of assessment for LaSalle County of 33.34% as determined by the Illinois Department of Revenue.

In written comments and at hearing, the board of review critiqued the appellant's comparables contending appellant comparable #1 was not an advertised sale and that comparable #2 was transferred via an Executor's Deed. To support these contentions, the board of review submitted copies of the PTAX-203 Real Estate Transfer Declaration for appellant comparables #1 and #2, which confirmed these claims. The board of review also noted two of the comparables differ from the subject in design, two are located in a different township and two comparables sold after the January 1, 2023 assessment date.

² Some property details for the appellant's comparables have been corrected or amended with information submitted by the board of review in a supplemental grid of the appellant's comparable properties, which was not refuted by the appellant.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales located from 0.80 of a mile to 4.0 miles from the subject property. The comparables have sites that range in size from 33,977 to 155,509 square feet of land area and are improved with 1-story dwellings of vinyl or brick and vinyl exterior construction ranging in size from 1,352 to 1,500 square feet of living area and are 28 years old. Each comparable has a basement, with one having finished area. Each dwelling has central air conditioning and a garage with 576 or 1,080 square feet of building area. One home has a fireplace. The properties sold from September 2020 to October 2022 for prices ranging from \$175,000 to \$198,000 or from \$116.67 to \$137.69 per square foot of living area, land included.

Dolder summarized the board of review's comparables arguing they are more similar to the subject in age, design, dwelling size and sold in 2020 or 2022. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In response to the board of review's evidence, Goellner opined the board of review comparables are probably in better condition than the subject property.

In response to questioning from the ALJ, both parties agreed that comparable sales located within a five mile radius are considered locational similar to the subject.

Conclusion of Law

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables; appellant comparable #1 was not an advertised sale and may not be truly reflective of market value, appellant comparable #2 differs from the subject in foundation type and appellant comparable #3 is substantially older in age when compared to the subject. The Board also gives less weight to board of review comparable #3 which sold in 2020, less proximate in time to the January 1, 2023 assessment date than other properties in the record.

The Board finds the best evidence of market value to be board of review comparables #1 and #2 which sold proximate to the assessment date at issue and are more similar to the subject in location, age, design and dwelling size. However, board of review comparable #1 has a substantially larger site size and a larger garage size when compared to the subject, while board of review comparable #2 has a finished basement, unlike the subject, suggesting downward adjustments for these differences are needed to make these properties more equivalent to the subject. These two comparables sold in September and October 2022 for prices of \$175,000 and \$182,000 or \$116.67 and \$134.62 per square foot of living area, including land. The subject's assessment reflects a market value of \$190,603 or \$122.65 per square foot of living area, including land, which falls above the two best comparable sales in this record on an overall market value basis and is bracketed by the two best comparables on a per square foot basis.

Nevertheless, after considering adjustments to the best comparables for differences from the subject, the Board finds the subject's assessment is excessive and a reduction in the subject's assessment is warranted.

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: _____

October 20, 2026



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 9-215 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

Steven Goellner
2808 E 2651 Rd
Marseilles, IL 61341

COUNTY

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