



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

APPELLANT: James Turczyn
DOCKET NO.: 23-05099.001-R-1
PARCEL NO.: 17-16-229-005

The parties of record before the Property Tax Appeal Board are James Turczyn, 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: \$4,308
IMPR.: \$47,848
TOTAL: \$52,156

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 subject property consists of a one-story single-family dwelling of vinyl siding exterior construction with 1,841 square feet of living area. The dwelling was constructed in 1913 and is approximately 110 years old with a subsequent addition. Features include a partial unfinished basement, 2½ bathrooms, central air conditioning, a fireplace and an attached one-car garage of 384 square feet of building area. The property has a .17-acre site and is located in Peru, Peru Township, LaSalle County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales in the Section V grid analysis. The comparable parcels range in size from 6,098 to 10,890 square feet of land area which are each improved with a one-story dwelling of either stucco or brick and cedar exterior construction. The homes were built from 1925 to 1956 and range in size from 1,720 to 1,800 square feet of living area. Two comparables each have a full basement, one of which has finished area. The

homes have 1 or 2 bathrooms, central air conditioning and either a 1-car or a 2-car garage. Two of the homes each have a fireplace. The comparables sold from July 2020 to January 2021 for prices ranging from \$107,000 to \$137,000 or from \$60.35 to \$79.65 per square foot of living area, including land.

Based on this evidence, the appellant requested a total reduced assessment of \$44,308 which would reflect a market value of approximately \$132,937 or \$72.21 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,333. The subject's assessment reflects a market value of \$175,017 or \$95.07 per square foot of living area, land included, when using the statutory level of assessment of 33.33%.¹

In response to the appellant's evidence, the board of review contends the appellant's comparables are located in Sections 20 and 08 "which should not be used."

As part of the submission, the board of review outlined the history of the subject property. In 2022, the local assessor found an addition to the original dwelling adding 1,297 square feet of living area, two decks, two sheds and a patio as improvements to the property. Upon applying both the new improvements and the applicable equalization factor the 2022 total assessment was increased to \$62,188. This notice of change was not appealed. However, for tax year 2023, the appellant challenged the dwelling size. As a consequence of the appeal, the LaSalle County Board of Review determined the dwelling contains 1,841 square feet of living area and the total assessment was reduced to \$58,333. Based on the foregoing, the board of review characterized the subject dwelling as an updated older home with an addition added and a few other amenities as well.

In support of its contention of the correct assessment, the board of review submitted information on five comparable sales. In a memorandum, the board of review reported that these sales are within Section 16 like the subject property. "When comparing sales, location is very important and the best comparable in determining market value." The comparable parcels range in size from approximately 5,227 to 12,197 square feet of land area which are each improved with a one-story dwelling of slate,² vinyl or brick and vinyl exterior construction. The homes were built from 1950 to 1965 and range in size from 1,200 to 1,948 square feet of living area. Three comparables have full or partial basements, one of which is finished. The homes have 1 or 2 bathrooms, central air conditioning and, based on attached documentation, either a 1-car or a 2-car garage. Comparable #2 has a fireplace. The comparables sold from November 2020 to September 2023 for prices ranging from \$130,000 to \$235,000 or from \$84.80 to \$125.00 per square foot of living area, including land.

¹ Procedural rule Sec. 1910.50(c)(1) provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill.Admin.Code Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

² The property record card for comparable #5 depicts exterior construction as "other" and there is no support in the record for slate exterior construction of this home.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment as the subject falls within the range of the sales in Section 16.

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 a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #3 and board of review comparables #3, #4 and #5, due to substantial differences in date of construction when compared to the subject that was built in 1913. The Board has given reduced weight to board of review comparable #1 which appears to be outlier on the high-end of sales given the other sales contain the record.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #2 along with board of review comparable sale #2, which are each relatively similar to the subject. The appellant's comparables, which are located in a different area of the community, are more similar to the subject in age which is an important factor for a base dwelling that is 113 years old, despite the newer addition to the home. The subject has a greater dwelling size than each of these comparables and thus may have an overall higher market value based on size along with other factors and characteristics. The subject also has a superior bathroom count. Thus, the Board finds that adjustments to these three best comparables are necessary for differing lot size, dates of construction, bathroom count, fireplace count, foundation type/basement size and/or finished basement area when compared to the subject. These most similar comparables sold from July 2020 to August 2023 for prices ranging from \$107,000 to \$145,000 or from \$60.35 to \$84.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$175,017 or \$95.07 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot of living area basis.

Based on this evidence and after considering necessary adjustments to the best comparables for differences when compared to the subject property, the Board finds the subject property is overvalued and a reduction in the subject's assessment is 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: _____

February 18, 2025



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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