



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

APPELLANT: David G. & Laura J. Weiden
DOCKET NO.: 24-04650.001-C-1
PARCEL NO.: 18-36-104-030

The parties of record before the Property Tax Appeal Board are David G. & Laura J. Weiden, the appellants, by attorney John Grivetti, of Grivetti Law Office in Standard; 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: \$5,470
IMPR.: \$47,600
TOTAL: \$53,070

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2024 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 appellant, David Weiden with his attorney John Grivetti and on behalf of the LaSalle County Board of Review were Benjamin Dolder, Chair, along with the board of review's witness, Vicki Alonzo, LaSalle County Commercial/Industrial Assessor.

The subject property consists of a 1-story commercial building of concrete block and stucco exterior construction with an approximately 4,000 square foot restaurant/bar and 3,800 square foot storage area for a total gross building area of 7,800 square feet. The building was constructed in approximately 1950 and has a chronological age of 74 years old. The property features a 2,516 square foot outdoor patio with a covered area, commonly referred to as the side bar, along with a second covered patio area known as the bandstand. The property has an

approximately 15,197 square foot site¹ and is located in Oglesby, LaSalle Township, LaSalle County.

The appellants contend assessment inequity, with respect to both the land and improvement assessments, as the basis of the appeal. In support of this argument, the appellants submitted information on three equity comparables located within three blocks of the subject. The comparables have sites of 7,405 or 20,909 square feet of land area and are improved with 1-story or 2-story buildings of brick or concrete block exterior construction ranging in size from 4,905 to 14,034 square feet of building area.² The buildings were constructed from 1906 to 1956. Comparables #2 and #3 have a similar restaurant/bar use and are described as having no recent updates. The comparables have land assessments ranging from \$3,250 to \$4,044 or from \$0.19 to \$0.47 per square foot of land area. The comparables have improvement assessments that range from \$24,629 to \$45,950 or from \$3.79 to \$7.33 per square foot of building area.

Mr. Weiden testified the subject's assessment has increased substantially in the past few years. Weiden testified he purchased the subject property in 2015 and that approximately half of the building is a restaurant/bar operation with the remaining half used to store his personal property. The storage area is heated but lacks air conditioning and bathroom fixtures. Weiden testified he purchased the neighboring parcel for unpaid taxes, tore down the building and replaced it with a concrete patio area for outdoor seating and concerts. Weiden testified the subject's assessment increased 76%³ from 2023 to 2024 while the assessments for nearby properties remained unchanged from 2023 to 2024. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$54,930 with a land assessment of \$5,400 or \$0.36 per square foot of land area and an improvement assessment of \$49,530 or \$6.35 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$82,666. The subject has a land assessment of \$5,470 or \$0.36 per square foot of land area and an improvement assessment of \$77,196 or \$9.90 per square foot of building area. The board of review's Notes disclosed that 2023 is the first year of the general assessment cycle and no equalization factor was issued in LaSalle Township for the 2024 tax year.

Benjamin Dolder introduced his witness, Vicki Alonzo who put forth her qualifications, testifying she has a background in project management and was trained by LaSalle County's prior commercial appraiser for a period of 1½ years. Alonzo indicated she is not a licensed appraiser and is in the process of obtaining her designation as a Certified Illinois Assessing Official. Alonzo testified she has been in her current position for approximately 1½ years.

¹ The Board finds the subject site measures 91' x 167' or a site size of 15,197 square feet.

² Some property details for the appellants' comparables were found in a supplemental grid labeled, Summary of Comparable Properties, submitted by the board of review and not refuted by the appellants.

³ The appellants submitted a copy of the final decision of the LaSalle County Board of Review which disclosed the subject's 2024 assessment from the supervisor of assessments totaled \$93,720 which reflects a 76.60% increase over the subject's 2023 total assessment. The subject's final total assessment from the board of review is \$82,666 reflecting a 55.80% increase over the 2023 total assessed value.

Alonzo addressed the subject's increased assessment attesting that it is the result of interior and exterior remodeling of the subject building along with the additions of its patio, covered side bar and bandstand areas. In both her written comments and oral testimony, Alonzo critiqued the appellants' comparable #1 contending this property was not similar to the subject as it has a different use, no kitchen and includes a separate residential dwelling and a pole barn. Alonzo testified appellants' comparable #2 is a restaurant/bar with apartments and no recent remodeling and appellants' comparable #3 is a 2-story building with bar on the 1st floor, apartments on the 2nd floor and no recent remodeling.

In support of its contention of the correct assessment, the board of review submitted information on five equity comparables located from next door to one mile from the subject property. The comparables have sites that range in size from 4,384 to 74,488 square feet of land area and are improved with 1-story or 2-story commercial buildings with a combination of brick, concrete block or stucco exterior construction ranging in size from 1,560 to 4,608 square feet of building area. The buildings are from 37 to 119 years old. The comparables are comprised of bar and/or restaurant businesses some of which also include other improvements such as apartments, a residential dwelling, shed or parking lot amenity. Each comparable has outdoor seating. The comparables have land assessments that range from \$2,086 to \$29,455 or from \$0.17 to \$0.51 per square foot of land area and improvement assessments that range from \$26,484 to \$157,630 or from \$9.75 to \$34.21 per square foot of building area.

The board of review also submitted a supplemental grid with both parties comparables which depicts board of review comparables #1, #2 and #5 were updated in 2008, 2022 and 2023 respectively. The board of review submitted five pages of photographs dated from 2011 to 2024 which depict updating of the subject property. Photographs and written commentary document extensive interior updating, exterior façade, windows and signage were completed in 2017 and 2018. In 2021 the outdoor patio and exterior doors were added. In 2022 the covered side bar was added. Two photographs depict a "2024 New Band Shelter."

The board of review also submitted copies of the property record cards for the subject and both parties' comparables. The property record cards present 2021 to 2025 assessment history for each of the properties. No permit information is disclosed in the property record cards. Alonzo's written comments state: "[b]uilding permit cost estimates for the façade update, the patio renovation and the band stand totaled \$60,028, not including labor," noting the appellants acted as general contractor, and that "[t]he permit estimate for the interior renovation was not available." In response to questioning, Weiden testified he included his general contractor costs in his permit cost information submitted to the County.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

Under cross examination, Alonzo testified the downtown area of Oglesby has seen some challenges. Grivetti asked Alonzo to explain the increase in assessment for the subject from 2023 to 2024. Alonzo testified she did not prepare the subject's 2024 assessment and could not explain the increase, testifying that the only element added in 2024 was the covered band shelter feature.

Conclusion of Law

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

The parties submitted eight assessment comparables for the Board's consideration. The record also includes property record cards, photographs of the subject property along with written comments and oral testimony.

The Board analyzed the 2024 assessment for the subject property finding the assessment was increased 55.80% from its 2023 assessment. Analysis of historical assessment information for the appellants' comparables, depict increases over their 2023 assessments of 4%, 207% and 37%, respectively. That same analysis for the board of review's comparables depicts board of review comparables #1, #2, #4 and #5 saw no change to their 2024 assessments, which appears appropriate given the equalization factor of 1.000 issued in LaSalle Township for the 2024 tax year. Board of review comparable #3 had an 11% reduction to its 2024 assessment. The Board further finds that board of review comparable #1 was remodeled in 2008 and is located 2 doors from the subject while board of review #2 was updated in 2022 and is located next door to the subject.

The evidence in this record appears to indicate the subject property was reassessed in 2024. Analysis of the assessment history presented in the property record cards revealed that some properties in LaSalle Township have been reassessed in 2024 while other properties in the township were not revalued using this same methodology but instead received assessment changes associated with the application of an equalization factor. The photographic evidence submitted by the board of review along with the testimony of the LaSalle County Commercial/Industrial Assessor depicts the subject's improvements were either completed through calendar year 2022 and therefore should be reflected in the subject's 2023 assessment, the beginning of the quadrennial re-assessment period, or during calendar year 2024 and therefore should not be accounted for until the following tax year. Furthermore, Alonzo testified she did not develop the subject's 2024 assessment and could not explain why the assessment was increased from 2023 to 2024, which the Board finds problematic and diminishes her credibility.

The Board finds 2023 was the first year of the General Assessment Cycle for LaSalle Township and tax year 2024 was a non-quadrennial tax year. As a result, the Board finds the assessment methodology employed by LaSalle County Assessment Officials was not uniform or equitable. Uniformity requires not only uniformity in the level of taxation, but also in the basis for achieving the levels. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (Ill. 1989) Any attempt to correct disparities in assessments must be applied in a uniform manner. Thus, the Board finds the board of review and township assessor violated the

Uniformity Clause of the Illinois Constitution by assessing property in the township in a non-uniform manner.

The Illinois Supreme Court has concluded the removal of one property or a group of properties from the mass appraisal system violates the constitutional requirements of both equity in the assessment methodology and equality in the tax burden, stating:

The Illinois property tax scheme is grounded in article IX, section 4, of the Illinois Constitution of 1970, which provides in pertinent part that real estate taxes “shall be levied uniformly by valuation ascertained as the General Assembly shall provide by law.” Uniformity requires equality in the burden of taxation. This, in turn, requires equality of taxation in proportion to the value of the property taxed. Thus, taxing officials may not value the same kinds of properties within the same taxing boundary at different proportions of their true value. Walsh v. Property Tax Appeal Board, 181 Ill. 2d 228, 234, 229 Ill. Dec. 487, 262 (Ill. 1998) (Citations omitted)

The Board finds the subject was reassessed in 2024 based on improvements which had already been completed years prior or were not yet in place as of the January 1, 2024 assessment date. Not only are the assessments to be uniform among similarly situated properties, the basis of determining the assessments must also be uniform. Assessment officials are not allowed to reassess a group or class of real property without reassessing the entire jurisdiction using a uniform methodology resulting in uniform assessments that reflect fair cash value.

In Walsh the Court addressed sections of the Property Tax Code as they relate to an assessor’s authority to establish assessment levels, stating “The Illinois Constitution’s uniformity clause requires not only uniformity in the level of taxation, but also in the basis for achieving the levels.” Walsh v. Property Tax Appeal Bd, 692 N.E. 2d 260, 263; 181 Ill. 2d 228, 235; 229 Ill. Dec. 487, 490 (Ill. 1998)

Based on Section 9-215 of the Property Tax Code (35 ILCS 200/9-215) and Illinois case law, the Board finds the subject property should not have been reassessed by LaSalle County Assessment Officials in 2024, but subject only to a quadrennial reassessment in 2023 and subsequent equalization absent any new, damaged or destroyed property. (See 35 ILCS 200/9-160 and 9-180 of the Property Tax Code)⁴ The Board respects the assessor’s efforts to value the subject’s improvements, however, evidence in the record does not support the board of review’s claim that the subject’s 2024 assessment reflects improvements made to the subject property between 2017 and 2022. The assessor’s inequitable methodology to reassess some properties in the township results in an inequitable methodology of establishing assessments.

The Board recognizes Section 9-75 of the Property Tax Code grant power to assessment officials to revise and correct individual assessments as appears to be just. Section 9-75 of the Property Tax Code provides:

⁴ The board of review did not argue these statutory authorities were implemented.

The chief county assessment officer of any county with less than 3,000,000 inhabitants, or **the township or multi-township assessor of any township in that county, may in any year revise and correct an assessment as appears to be just.** Notice of the revision shall be given in the manner provided in Sections 12-10 and 12-30 to the taxpayer whose assessment has been changed.
(35 ILCS 200/9-75) [Emphasis Added]

Based on photographic evidence documenting improvements for the subject as completed in 2022 with the bandstand added during calendar year 2024, Alonzo's inability to explain the change in the subject's assessment for the 2024 tax year along with the fact that an equalization factor of 1.000 was issued in LaSalle Township for the 2024 tax year, the Board finds the subject property was not uniformly assessed for the 2024 tax year.

As a result, the Board finds the assessment methodology employed by LaSalle County Assessment Officials was not uniform or equitable. Uniformity requires not only uniformity in the level of taxation, but also in the basis for achieving the levels. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1 (Ill. 1989) Any attempt to correct disparities in assessments must be applied in a uniform manner. Thus, the Board finds the board of review and township assessor violated the Uniformity Clause of the Illinois Constitution by assessing property in the township in a non-uniform manner.

The parties submitted eight equity comparables for the Board's consideration. The Board gives reduced weight to the appellants comparable #1 which has a dissimilar use that the subject property. The Board gives reduced weight to the board of review's comparables which are less similar to the subject in location, age and/or gross building area. The Board finds the best evidence of assessment equity to be appellants comparables #1 and #2 which are more similar to the subject in location and building area than other properties in the record. These two comparables have improvement assessment of \$3.79 and \$7.33 per square foot of building area. The subject's per square foot improvement assessment of \$9.90 falls above the two best comparables in this record.

Therefore, after carefully considering the totality of the evidence and testimony in this record, the Board finds the appellants demonstrated with clear and convincing evidence that a reduction in the subject's assessment is warranted in order to maintain uniformity, and that the subject's 2024 assessment should reflect application of the 2024 equalization factor for LaSalle Township of 1.000.

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

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