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

APPELLANT: Rick Vaini
DOCKET NO.: 25-03437.001-R-1
PARCEL NO.: 19-08-308-003

The parties of record before the Property Tax Appeal Board are Rick Vaini, 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:** | $11,517 |
| **IMPR.:** | $68,021 |
| **TOTAL:** | $79,538 |

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 2025 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 dwelling of brick and vinyl siding exterior construction with 1,795 square feet of living area. The dwelling was constructed in 1996 and is 29 years old. Features of the home include a full basement, central air conditioning, and a 720 square foot garage. The property has a 31,799 square foot site and is located in Utica, Utica Township, LaSalle County.

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 three equity comparables located within one mile of the subject. The comparables consist of one-story dwellings of brick or brick and frame exterior construction ranging in size from 1,176 to 1,891 square feet of living area. The homes are 33 to 66 years old. Each comparable has a full basement, central air conditioning, and a garage ranging from 525 to 576 square feet of building area. Two comparables each have a fireplace. The comparables have

parcels ranging from 29,185 to 53,579 square feet of land area. The comparables have land assessments ranging from $3,940 to $14,218 or from $0.12 to $0.27 per square foot of land area. The comparables have improvement assessments ranging from $39,929 to $80,022 or from $33.95 to $46.48 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to $11,169 or $0.35 per square foot of land area and the improvement assessment be reduced to $47,000 or $26.18 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 $79,538. The subject property has a land assessment of $11,517 or $0.36 per square foot of land area and an improvement assessment of $68,021 or $37.89 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables located within .4 of a mile of the subject. The comparables consist of one-story dwellings of vinyl siding exterior construction ranging in size from 1,706 to 1,803 square feet of living area. The homes are 26 to 32 years old. Each dwelling has a full basement, central air conditioning, and a garage ranging from 576 to 822 square feet of building area. Three comparables each have a fireplace. The parcels range from 27,878 to 47,916 square feet of land area. The comparables have land assessments ranging from $11,114 to $13,554 or $0.28 to $0.40 per square foot of land area and improvement assessments ranging from $75,484 to $94,819 or from $44.25 to $55.51 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

## Conclusion of Law

The taxpayer contends assessment inequity concerning both the land and improvement assessment 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 either the subject's land or improvement assessments is not warranted.

The parties submitted a total of seven equity comparables to support their respective positions before the Property Tax Appeal Board. With respect to the land assessment, the Board has given reduced weight to the appellant's comparable #2 and the board of review's comparable #2, which are less similar to the subject in site size. The Board finds the parties' remaining comparables are similar to the subject in location and site size. These comparables have land assessments ranging from $3,940 to $11,550 or from $0.12 to $0.40 per square foot of land area. The subject's land assessment of $11,517 or $0.36 per square foot of land area is within the range established by the best comparables in this record. The Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

With respect to the improvement assessment, the Board gives reduced weight to the appellant's comparables #1 and #3, which differ from the subject in age and dwelling size. The Board finds the parties' remaining comparables are similar to the subject in age, location, dwelling size, and features. These comparables have improvement assessments that range from $75,484 to $94,819 or from $42.32 to $55.51 per square foot of living area. The subject's improvement assessment of $68,021 or $37.89 per square foot of living area falls within the range established by the best comparables in this record overall and below the range on a per-square-foot basis. Based on this record and after considering adjustments for differences when compared to 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 improvement 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:

C E R T I F I C A T I O N

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: November 17, 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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