



# Property Tax Appeal Board

# 2010 Annual Report





## State of Illinois PROPERTY TAX APPEAL BOARD

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February 1, 2011

Governor Pat Quinn  
Members of the General Assembly  
Citizens of Illinois

Public Act 93-248 requires the Property Tax Appeal Board to file an annual report that contains the following information for each county:

- (1) the total number of cases for commercial and industrial property requesting a reduction in assessed value of \$100,000 or more for each of the last five years;
- (2) the total number of cases for commercial and industrial property decided by the Property Tax Appeal Board for each of the last five years; and
- (3) the total change in assessed value based on the Property Tax Appeal Board decisions for commercial property and industrial property for each of the last five years.

The Board continues to fulfill its original mission – to hear and adjudicate assessment disputes in a timely fashion. We encourage taxpayers who want to become more familiar with the property tax appeal process to call the Board's office in Springfield with any questions. You also may request a copy of the annual synopsis of representative decisions, visit the Board's web site at [ptabil.com](http://ptabil.com), or attend a Board hearing. Agency proceedings are open to the public and scheduled in various county seats throughout the year.

Members, Property Tax Appeal Board

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### BOARD MEMBERS

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter R. Gorski  
*Edwardsville*

Mauro Glorioso  
*Westchester*

[ptabil.com](http://ptabil.com)

# Mission Statement

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The mission of the Illinois Property Tax Appeal Board is to hear and adjudicate real property assessment disputes filed before it as authorized by law. To achieve this purpose, and to instill public confidence in the integrity and efficiency of the state's property tax appeal process, the board members and staff will pursue the following goals:

- ◆ Provide an informal forum, open to the public, for the timely hearings of contested appeals;
- ◆ Resolve appeals in a timely fashion by issuing impartial decisions based upon equity and the weight of the evidence which set forth the Board's findings;
- ◆ Establish clear, concise, accurate, and timely communications with the public; and
- ◆ Maintain a work force that demonstrates the highest standards of integrity, efficiency, and performance.

## Board members

The current members of the Property Tax Appeal Board bring a balance of various qualifications and backgrounds to the property tax assessment cases they decide. They are:

- ◆ **Donald R. Crist, Chairman** ..... (Danville)
- ◆ **Michael J. (Mickey) Goral** ..... (Rockford)
- ◆ **Kevin L. Freeman** ..... (Chicago)
- ◆ **Walter R. Gorski** ..... (Edwardsville)
- ◆ **Mauro Glorioso** ..... (Westchester)

# Table of Contents

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Creation and Authority of the Board .....1

Synopsis of Representative Cases .....2

Understanding the Report .....3

Change in Assessed Value for  
Commercial and Industrial Appeals Report .....4



# Creation and Authority of the Board

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The Property Tax Appeal Board (“PTAB” or the “Board”) is a quasi-judicial body made up of five members and a professional staff of 24 full-time employees which serve the Board. The Board was created in 1967 to provide an unbiased forum for taxpayers and taxing bodies outside of Cook County that are dissatisfied with property assessments. The burden of proof before the Board is “equity and the weight of evidence”. The Board determines only the correct assessment of property. The amount of a tax bill or the tax rate used to compute it are determined by local county officials and may not be appealed to the Board. As such, the Board cannot exempt property from taxation.

Legislation passed in 1995 and 1996 allowed Cook County taxpayers to appeal directly to the Board. Residential property of six or fewer units was authorized for appeal beginning with the 1996 assessment year. All other property was authorized for appeal beginning with the 1997 assessment year.

The Board’s five members are appointed by the Governor with the advice and consent of the State Senate. The members serve six-year terms and no more than three may be from the same political party. The Governor designates a chairman. The Board will appoint an Executive Director to direct and manage all legal, administrative and operational activities of the PTAB. The Executive Director will also serve as the agency’s legal counsel and as liaison to the legislative, judicial and executive branches of state government.

Appeals are heard by a professional staff of hearing officers who are either qualified appraisers or attorneys. Applicable hearings are set in the county seat of a county throughout the year and are open to the public. Hearings are conducted according to rules established by the Board. The rules are less formal than those in a courtroom. All activities are reviewed and supervised by the Executive Director.

**Note** To further highlight the Board’s productivity, which is not reflected in the data regarding commercial and industrial appeal decisions, the Board also closed approximately 10,421 residential appeals during calendar year 2010, compared to 9,914 in the previous year. This is an increase of 5% from 2009.

# **Synopsis of Representative Cases**

By law, the PTAB is required to publish each year a volume containing representative cases decided by the Board during that year. The synopsis is intended to aid the reader in understanding the issues confronted by the Board, and the kinds of evidence and documentation which meet with success.

In the synopsis, the annual volume of representative cases contains a chapter devoted to each type of property heard by the Board: 1) residential; 2) commercial; 3) industrial; and 4) farm. Each chapter contains a table of contents and an index, which is organized by subject matter and presented in alphabetical sequence.

The synopsis is provided to the public, free of charge. If a citizen would like a copy, they may request a copy from the PTAB office. In addition, the Board publishes several brochures and forms available on its web site at [ptabil.com](http://ptabil.com). Citizens may also request brochures by calling the Springfield office.

The Property Tax Appeal Board is located at the Stratton Office Building, 401 South Spring Street, Room 402, Springfield, Illinois 62706 (Phone number 217 782-6076) and the Suburban North Regional Facility, 9511 West Harrison Street, Suite 141, Des Plaines, Illinois 60016 (Phone number 847 294-4121).

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# Understanding the Report

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The following information helps explain what is in the report, ***Change in Assessed Value for Commercial and Industrial Appeals***. The information explains how to read the report, what time periods are covered, and the data in each column.

The report is first sorted by county and then by year within the county.

It is important to note that all of the figures in the report pertain exclusively to closed commercial and industrial appeals. All information regarding residential and farm appeals is excluded.

Public Act 93-0248 states that the reporting period cover the last five years. However, this report includes the last seven years in order to show a more representative picture of the Board's actual activity.

**Note** Some counties do not have figures for every year. This is because a county only appears on the report for years that an appeal has been filed and **closed** for **commercial and industrial** property. In addition, some rows may contain all zeroes. This happens when there is at least one **commercial and industrial** property in a county that was appealed, but none of the other reporting criteria were met.

Six columns make up the report. They include the county, year, requests for reduction equal or greater than \$100,000, total cases decided, total change in assessed value based on stipulations, total change in assessed value based on PTAB decisions excluding stipulations, and total change in assessed value.

## Column 1 — County

The first column lists the counties being reported.

## Column 2 — Year

The second column is the assessment year.

## Column 3 — Requests for reduction = > \$100,000

The third column lists all commercial and industrial appeals on file with a requested reduction exceeding \$100,000. The reason the appeal was closed does not apply to this column. **Withdrawals and dismissals** are included in this column if the other criteria are met. This is the only column that has **withdrawals and dismissals** included.

## Column 4 — Total cases decided

The fourth column reports the total number of all commercial and industrial appeals, including the cases where a difference in the assessed value of the appellant and the county is less than \$100,000.

# **Understanding the Report (cont.)**

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## **Column 5 — Total change in assessed value based on stipulations**

The fifth column is the total cumulative change in the assessed values for commercial and industrial appeals, including those cases where the difference in the assessed value of the appellant and the county is less than \$100,000 where there was a stipulation between the parties. Cases where a hearing was held or where a decision was written based solely on the evidence presented by all parties are not included in this column.

## **Column 6 — Total change in assessed value based on PTAB decisions, excluding stipulations**

The sixth column is the total cumulative change in the assessed values for commercial and industrial appeals, including the cases where the difference in the assessed value of the appellant and the county is less than \$100,000, and decisions were made with or without a hearing. Stipulations are not included in this column.

## **Column 7 — Total change in assessed value**

The last column is the total cumulative change in the assessed values for commercial and industrial appeals.

# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
ADAMS	2003	1	0	0	0	0
ADAMS	2004	0	0	0	0	0
ADAMS	2005	0	0	0	0	0
ADAMS	2006	0	0	0	0	0
ALEXANDER	2003	0	1	0	-58045	-58045
ALEXANDER	2005	0	0	0	0	0
BOONE	2003	2	5	-289674	0	-289674
BOONE	2004	7	0	0	0	0
BOONE	2005	2	1	-95860	0	-95860
BOONE	2006	6	10	-3149439	-259292	-3408731
BOONE	2007	5	6	-708126	0	-708126
BOONE	2008	3	4	-933978	0	-933978
BUREAU	2003	4	4	-694283	0	-694283
BUREAU	2004	1	0	0	0	0
BUREAU	2005	22	3	-1788370	0	-1788370
BUREAU	2006	21	9	-1889163	0	-1889163
BUREAU	2007	2	7	-1922604	0	-1922604
BUREAU	2008	2	0	0	0	0
CARROLL	2003	0	0	0	0	0
CARROLL	2004	0	1	0	-4015	-4015
CARROLL	2006	0	0	0	0	0
CASS	2005	1	0	0	0	0
CASS	2006	1	0	0	0	0
CHAMPAIGN	2003	16	37	-1681648	-1257705	-2939353
CHAMPAIGN	2004	4	276	-405680	-15790	-421470
CHAMPAIGN	2005	6	18	-514869	-66915	-581784
CHAMPAIGN	2006	3	11	-1608310	-540	-1608850
CHAMPAIGN	2007	6	18	-1228240	-29730	-1257970
CHAMPAIGN	2008	6	34	-1813650	-7390	-1821040
CHRISTIAN	2003	2	31	-171410	-159350	-330760
CHRISTIAN	2004	0	0	0	0	0
CLARK	2004	0	0	0	0	0
CLAY	2003	0	1	-13956	0	-13956
CLAY	2004	0	1	-13956	0	-13956
CLINTON	2003	1	13	-56812	0	-56812
CLINTON	2004	1	0	0	0	0
CLINTON	2005	1	0	0	0	0
CLINTON	2007	1	0	0	0	0
CLINTON	2008	1	0	0	0	0
COOK	2003	904	7191	-120526999	-16949235	-137476234
COOK	2004	754	5209	-135955470	-10542877	-146498347
COOK	2005	658	5039	-112766405	-14002418	-126768823
COOK	2006	449	4706	-84343803	-6102101	-90445904
COOK	2007	367	3525	-52704715	-1715055	-54419770
COOK	2008	214	2137	-28954992	0	-28954992
COOK	2009	0	0	0	0	0

## Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
CRAWFORD	2007	2	0	0	0	0
DEKALB	2003	0	1	-10568	0	-10568
DEKALB	2004	1	0	0	0	0
DEKALB	2005	0	0	0	0	0
DEKALB	2006	3	2	-36009	0	-36009
DEKALB	2007	0	0	0	0	0
DEKALB	2008	0	3	-127691	0	-127691
DEWITT	2005	3	0	0	0	0
DEWITT	2006	2	1	-10171	0	-10171
DEWITT	2007	0	0	0	0	0
DOUGLAS	2003	0	0	0	0	0
DOUGLAS	2004	0	2	-66080	0	-66080
DOUGLAS	2005	0	2	0	-66080	-66080
DOUGLAS	2006	0	2	0	-93288	-93288
DUPAGE	2003	123	60	-7956785	-8980	-7965765
DUPAGE	2004	135	60	-12723455	0	-12723455
DUPAGE	2005	58	39	-14085899	-2485090	-16570989
DUPAGE	2006	25	21	-4633319	0	-4633319
DUPAGE	2007	69	57	-10627350	0	-10627350
DUPAGE	2008	70	49	-7508940	0	-7508940
DUPAGE	2009	5	0	0	0	0
EFFINGHAM	2003	3	2	-197830	-120050	-317880
EFFINGHAM	2004	2	2	-617890	0	-617890
EFFINGHAM	2005	5	7	-12810	-775530	-788340
EFFINGHAM	2006	6	14	-2296114	-2290890	-4587004
EFFINGHAM	2007	6	10	-631500	-2102326	-2733826
EFFINGHAM	2008	0	1	0	-17440	-17440
FORD	2003	0	0	0	0	0
FORD	2004	0	0	0	0	0
FRANKLIN	2003	0	1	0	-188459	-188459
FRANKLIN	2004	1	0	0	0	0
FRANKLIN	2005	1	1	0	-348125	-348125
FULTON	2003	0	5	0	0	0
FULTON	2004	1	2	-13710	0	-13710
FULTON	2005	1	2	-149470	0	-149470
FULTON	2006	1	1	-442099	0	-442099
FULTON	2007	1	2	-437099	0	-437099
FULTON	2008	2	2	-417352	0	-417352
GREENE	2005	0	0	0	0	0
GREENE	2006	0	0	0	0	0

# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
GRUNDY	2003	2	5	-199089	-53147	-252236
GRUNDY	2004	4	1	-185140	0	-185140
GRUNDY	2005	1	0	0	0	0
GRUNDY	2006	3	2	-162164	0	-162164
GRUNDY	2007	2	1	-2149900	0	-2149900
GRUNDY	2008	1	1	-613462	0	-613462
GRUNDY	2009	0	0	0	0	0
HANCOCK	2003	0	2	-3465	-7855	-11320
HANCOCK	2004	1	6	-614429	0	-614429
HANCOCK	2005	1	5	-606048	0	-606048
HANCOCK	2007	0	0	0	0	0
HENDERSON	2005	0	0	0	0	0
HENRY	2005	1	3	-15341	-6485	-21826
HENRY	2006	1	6	-120341	0	-120341
HENRY	2007	1	1	0	0	0
HENRY	2008	1	0	0	0	0
IROQUOIS	2003	0	4	-8935	0	-8935
IROQUOIS	2004	0	0	0	0	0
JACKSON	2003	6	6	-1290519	0	-1290519
JACKSON	2004	5	5	-1273439	0	-1273439
JACKSON	2005	6	1	-144820	0	-144820
JACKSON	2006	2	2	-390814	0	-390814
JACKSON	2007	1	1	-218780	0	-218780
JEFFERSON	2003	0	0	0	0	0
JEFFERSON	2004	1	0	0	0	0
JEFFERSON	2005	1	0	0	0	0
JEFFERSON	2006	1	2	-447512	0	-447512
JEFFERSON	2007	1	2	-348697	0	-348697
JEFFERSON	2008	0	0	0	0	0
JEFFERSON	2009	0	0	0	0	0
JERSEY	2004	1	0	0	0	0
JERSEY	2005	1	0	0	0	0
JERSEY	2006	1	0	0	0	0
JERSEY	2007	0	0	0	0	0
JO DAVIESS	2004	0	1	0	0	0
JO DAVIESS	2005	0	0	0	0	0
JO DAVIESS	2006	0	0	0	0	0
JO DAVIESS	2008	0	0	0	0	0
JOHNSON	2004	1	1	0	-3279	-3279
KANE	2003	22	18	-2328113	-46518	-2374631
KANE	2004	46	51	-11511918	0	-11511918
KANE	2005	26	74	-5682916	0	-5682916
KANE	2006	31	43	-4064819	-42500	-4107319
KANE	2007	38	50	-6894073	-249634	-7143707
KANE	2008	15	37	-2607622	-173890	-2781512
KANE	2009	0	0	0	0	0

# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
KANKAKEE	2003	13	0	0	0	0
KANKAKEE	2004	11	18	-1189041	0	-1189041
KANKAKEE	2005	11	21	-2256593	0	-2256593
KANKAKEE	2006	7	10	-659607	0	-659607
KANKAKEE	2007	1	0	0	0	0
KANKAKEE	2008	2	1	-219780	0	-219780
KENDALL	2003	1	1	-36640	0	-36640
KENDALL	2004	4	4	-421393	0	-421393
KENDALL	2005	1	3	-98997	0	-98997
KENDALL	2007	0	0	0	0	0
KENDALL	2008	3	1	-375793	0	-375793
KNOX	2003	10	10	-892420	-686990	-1579410
KNOX	2004	12	13	-5591835	-129060	-5720895
KNOX	2005	5	2	-1111170	0	-1111170
KNOX	2006	7	6	-508370	-372540	-880910
KNOX	2007	3	8	-606890	-21900	-628790
KNOX	2008	3	2	-138790	-274880	-413670
LAKE	2003	52	217	-12259929	0	-12259929
LAKE	2004	88	264	-49084251	0	-49084251
LAKE	2005	15	24	-2198667	0	-2198667
LAKE	2006	22	23	-1318881	0	-1318881
LAKE	2007	27	352	-7464811	0	-7464811
LAKE	2008	57	81	-6102840	-275568	-6378408
LAKE	2009	3	0	0	0	0
LASALLE	2003	2	3	-313234	0	-313234
LASALLE	2004	2	5	-211609	0	-211609
LASALLE	2005	1	2	-129346	0	-129346
LASALLE	2006	5	2	-7996	-298886	-306882
LASALLE	2007	1	1	-117470	0	-117470
LASALLE	2008	0	0	0	0	0
LASALLE	2009	0	0	0	0	0
LEE	2003	2	4	-216380	0	-216380
LEE	2004	1	1	-106456	0	-106456
LEE	2005	2	4	-492901	0	-492901
LEE	2006	1	1	-75200	0	-75200
LIVINGSTON	2007	0	1	-27820	0	-27820
LIVINGSTON	2008	0	0	0	0	0
LOGAN	2003	2	2	0	-1055742	-1055742
LOGAN	2004	0	1	0	-44773	-44773
LOGAN	2005	1	2	0	-825628	-825628
LOGAN	2006	1	2	0	-893666	-893666

# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
MACON	2003	6	16	-2437829	-183473	-2621302
MACON	2004	5	6	-995454	-1619407	-2614861
MACON	2005	5	5	-3032466	0	-3032466
MACON	2006	3	6	-44930	-211707	-256637
MACON	2007	10	20	-1581722	-31607	-1613329
MACON	2008	1	1	-737883	0	-737883
MADISON	2003	19	46	-1028978	-118290	-1147268
MADISON	2004	39	48	-2575210	-250720	-2825930
MADISON	2005	18	22	-1802890	0	-1802890
MADISON	2006	21	33	-1887617	-809160	-2696777
MADISON	2007	22	64	-5247794	-136600	-5384394
MADISON	2008	12	31	-4275750	-13580	-4289330
MADISON	2009	0	0	0	0	0
MARION	2003	0	0	0	0	0
MARION	2004	0	0	0	0	0
MARION	2005	1	0	0	0	0
MARION	2006	2	8	-104380	-90470	-194850
MARION	2008	0	0	0	0	0
MARSHALL	2004	0	0	0	0	0
MASON	2007	0	1	-37115	0	-37115
MASSAC	2005	2	1	-113355	0	-113355
MCDONOUGH	2003	0	0	0	0	0
MCDONOUGH	2004	1	1	-116670	0	-116670
MCDONOUGH	2009	1	0	0	0	0
MCHENRY	2003	10	21	-1337192	-266208	-1603400
MCHENRY	2004	19	31	-4595322	-52248	-4647570
MCHENRY	2005	17	12	-3592664	0	-3592664
MCHENRY	2006	20	21	-4535324	-124829	-4660153
MCHENRY	2007	21	147	-6449818	0	-6449818
MCHENRY	2008	16	19	-1213545	-183317	-1396862
MCHENRY	2009	0	0	0	0	0
MCLEAN	2003	5	4	-1518165	0	-1518165
MCLEAN	2004	3	6	-3567962	0	-3567962
MCLEAN	2005	3	2	-736308	-402170	-1138478
MCLEAN	2006	5	1	-625578	0	-625578
MCLEAN	2007	3	4	-940231	0	-940231
MCLEAN	2008	3	8	-669125	0	-669125
MENARD	2004	1	4	-241241	0	-241241
MENARD	2006	1	1	0	-38844	-38844
MONROE	2003	2	4	-206480	-120130	-326610
MONROE	2004	3	1	0	-130970	-130970
MONROE	2007	2	4	-443676	0	-443676

# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
MONTGOMERY	2003	1	4	319049	0	319049
MONTGOMERY	2004	2	3	-257056	-361991	-619047
MONTGOMERY	2005	2	5	-75009	-596444	-671453
MONTGOMERY	2006	3	3	-378647	-104685	-483332
MONTGOMERY	2007	3	2	-266800	0	-266800
MONTGOMERY	2008	0	0	0	0	0
MORGAN	2005	1	1	-353512	0	-353512
MORGAN	2006	1	1	-391650	0	-391650
MORGAN	2007	0	0	0	0	0
MORGAN	2008	0	1	-33180	0	-33180
MOULTRIE	2003	1	4	-180728	0	-180728
MOULTRIE	2004	1	4	-182210	0	-182210
MOULTRIE	2005	1	4	-219040	0	-219040
MOULTRIE	2006	1	4	-222030	0	-222030
MOULTRIE	2007	1	4	-213964	0	-213964
MOULTRIE	2008	1	4	-232758	0	-232758
OGLE	2003	2	3	-421519	-30190	-451709
OGLE	2004	0	1	0	0	0
OGLE	2005	0	1	-24198	0	-24198
OGLE	2006	2	1	-24198	0	-24198
OGLE	2007	2	0	0	0	0
PEORIA	2003	27	443	-7184642	-205905	-7390547
PEORIA	2004	33	37	-3475300	0	-3475300
PEORIA	2005	22	68	-12028685	-78760	-12107445
PEORIA	2006	20	87	-3093590	0	-3093590
PEORIA	2007	57	347	-12141444	-486559	-12628003
PEORIA	2008	29	53	-3861480	-30840	-3892320
PEORIA	2009	0	0	0	0	0
PIATT	2003	1	0	0	0	0
PIATT	2004	1	0	0	0	0
PIATT	2006	0	0	0	0	0
PIATT	2007	0	0	0	0	0
PIATT	2008	0	0	0	0	0
PIKE	2006	1	0	0	0	0
RANDOLPH	2004	1	0	0	0	0
RICHLAND	2003	1	0	0	0	0
ROCK ISLAND	2003	18	10	-987880	-78455	-1066335
ROCK ISLAND	2004	7	1	-300650	0	-300650
ROCK ISLAND	2005	11	3	-1530128	0	-1530128
ROCK ISLAND	2006	13	3	-641388	0	-641388
ROCK ISLAND	2007	12	4	-2732813	0	-2732813
ROCK ISLAND	2008	10	6	-2916654	0	-2916654
SALINE	2003	5	0	0	0	0
SALINE	2004	5	0	0	0	0
SALINE	2005	2	0	0	0	0
SALINE	2006	1	8	1672931	0	1672931



# Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
SANGAMON	2003	9	36	-616677	-248931	-865608
SANGAMON	2004	10	23	-632708	-268483	-901191
SANGAMON	2005	14	24	-2470913	0	-2470913
SANGAMON	2006	10	27	-1758818	-64967	-1823785
SANGAMON	2007	15	38	-3251208	-479166	-3730374
SANGAMON	2008	3	26	-1933901	-17369	-1951270
SHELBY	2003	2	1	0	-37218535	-37218535
SHELBY	2004	2	2	-59171968	0	-59171968
SHELBY	2005	1	2	-183195	0	-183195
ST. CLAIR	2003	5	6	-978972	0	-978972
ST. CLAIR	2004	8	26	-381372	0	-381372
ST. CLAIR	2005	7	5	-365693	-152889	-518582
ST. CLAIR	2006	10	20	-1463272	-395199	-1858471
ST. CLAIR	2007	35	51	-12807601	-333201	-13140802
ST. CLAIR	2008	18	13	-833982	0	-833982
ST. CLAIR	2009	0	0	0	0	0
STARK	2003	0	1	-11180	0	-11180
STEPHENSON	2003	4	1	-19280	0	-19280
STEPHENSON	2004	8	5	-714748	0	-714748
STEPHENSON	2005	0	3	-116263	0	-116263
STEPHENSON	2006	3	7	-672145	0	-672145
STEPHENSON	2007	0	1	-3173	0	-3173
STEPHENSON	2008	0	1	-3578	0	-3578
TAZEWELL	2003	8	23	-2875130	-3830	-2878960
TAZEWELL	2004	12	16	-431520	0	-431520
TAZEWELL	2005	5	11	-985729	0	-985729
TAZEWELL	2006	5	17	-643020	-468440	-1111460
TAZEWELL	2007	1	2	-45690	0	-45690
TAZEWELL	2008	3	15	-922230	0	-922230
TAZEWELL	2009	0	0	0	0	0
UNION	2008	1	0	0	0	0
VERMILION	2003	9	18	-1944679	-18801	-1963480
VERMILION	2004	8	18	-1653674	0	-1653674
VERMILION	2005	2	1	-252435	0	-252435
VERMILION	2006	2	2	-287738	-1091335	-1379073
VERMILION	2007	7	12	-1447792	0	-1447792
WABASH	2003	0	1	-57000	0	-57000
WABASH	2005	1	4	-715315	0	-715315
WABASH	2006	0	4	0	0	0
WARREN	2005	1	0	0	0	0
WARREN	2006	2	2	-224960	0	-224960

## Change in Assessed Value for Commercial and Industrial Appeals

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County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
WILL	2003	61	53	-12239737	-367800	-12607537
WILL	2004	32	13	-1145902	0	-1145902
WILL	2005	25	21	-2790800	-1068553	-3859353
WILL	2006	29	22	-4491663	0	-4491663
WILL	2007	29	30	-9301477	0	-9301477
WILL	2008	30	28	-5351970	-3551233	-8903203
WILL	2009	1	0	0	0	0
WILLIAMSON	2003	3	4	-243088	-662985	-906073
WILLIAMSON	2004	1	1	-15740	0	-15740
WILLIAMSON	2007	0	4	-74970	0	-74970
WINNEBAGO	2003	20	19	-3861434	0	-3861434
WINNEBAGO	2004	28	48	-4855286	-766667	-5621953
WINNEBAGO	2005	17	70	-4177139	-674976	-4852115
WINNEBAGO	2006	12	11	-4170973	0	-4170973
WINNEBAGO	2007	8	13	-3009702	0	-3009702
WINNEBAGO	2008	7	14	-1015200	0	-1015200
WOODFORD	2004	1	2	-72590	0	-72590
WOODFORD	2005	1	1	-81940	0	-81940
WOODFORD	2008	0	1	-12620	0	-12620





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