



Property Tax Appeal Board

2011 Annual Report



State of Illinois PROPERTY TAX APPEAL BOARD

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February 1, 2012

Governor Pat Quinn
Members of the General Assembly
Citizens of Illinois

Section 16-190 of the Property Tax Code (35 ILCS 200/16-190) 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 website at 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

BOARD MEMBERS

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Mauro Glorioso
Westchester

Jim Bilotta
Lockport

ptabil.com

Mission Statement

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)
- ◆ **Mauro Glorioso** (Westchester)
- ◆ **Jim Bilotta** (Lockport)

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Creation and Authority of the Board

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 taxes are determined by local county officials and may not be appealed to the Board. In addition, the Board has no authority to 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 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 administrative law judges 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 10,042 residential appeals during calendar year 2011.

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 website at 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 (217.782.6076) and the Suburban North Regional Facility, 9511 West Harrison Street, Suite 141, Des Plaines, Illinois 60016 (847.294.4121).

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Understanding the Report

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.

Section 16-190(b) of the Property Tax Code (35 ILCS 200/16-190(b)) 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.)

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	2004	0	0	0	0	0
ADAMS	2005	0	0	0	0	0
ADAMS	2006	0	0	0	0	0
ADAMS	2009	1	2	-278,670	0	-278,670
ALEXANDER	2005	0	0	0	0	0
BOND	2008	1	1	0	-170,755	-170,755
BOONE	2004	7	0	0	0	0
BOONE	2005	2	1	-95,860	0	-95,860
BOONE	2006	7	10	-3,149,439	-259,292	-3,408,731
BOONE	2007	8	8	-1,579,645	-559,880	-2,139,525
BOONE	2008	4	7	-1,850,637	0	-1,850,637
BOONE	2009	5	6	-1,455,748	0	-1,455,748
BUREAU	2004	1	0	0	0	0
BUREAU	2005	22	3	-1,788,370	0	-1,788,370
BUREAU	2006	21	9	-1,889,163	0	-1,889,163
BUREAU	2007	2	8	-1,922,604	-74,588	-1,997,192
BUREAU	2008	3	7	-410,275	-114,963	-525,238
BUREAU	2009	1	0	0	0	0
CARROLL	2004	0	1	0	-4,015	-4,015
CARROLL	2006	0	0	0	0	0
CASS	2005	1	0	0	0	0
CASS	2006	1	0	0	0	0
CHAMPAIGN	2004	4	276	-405,680	-15,790	-421,470
CHAMPAIGN	2005	6	18	-514,869	-66,915	-581,784
CHAMPAIGN	2006	3	11	-1,608,310	-540	-1,608,850
CHAMPAIGN	2007	6	18	-1,228,240	-29,730	-1,257,970
CHAMPAIGN	2008	6	40	-1,813,650	-23,080	-1,836,730
CHAMPAIGN	2009	6	6	-1,749,980	0	-1,749,980
CHAMPAIGN	2010	1	0	0	0	0
CHRISTIAN	2004	0	0	0	0	0
CLARK	2004	0	0	0	0	0
CLAY	2004	0	1	-13,956	0	-13,956
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
CLINTON	2009	0	1	-26,170	0	-26,170
COLES	2009	2	4	-229,294	0	-229,294
COOK	2004	795	5,216	-138,666,131	-10,542,877	-149,209,008
COOK	2005	691	5,074	-119,156,145	-14,391,842	-133,547,987
COOK	2006	553	5,168	-95,460,707	-11,145,509	-106,606,216
COOK	2007	450	3,884	-64,614,949	-3,954,291	-68,569,240
COOK	2008	313	2,616	-45,379,016	-1,155,323	-46,534,339
COOK	2009	133	396	-7,930,262	-95,640	-8,025,902
COOK	2010	3	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
CRAWFORD	2009	1	1	-956,333	0	-956,333
DEKALB	2004	1	0	0	0	0
DEKALB	2005	0	0	0	0	0
DEKALB	2006	3	2	-36,009	0	-36,009
DEKALB	2007	0	0	0	0	0
DEKALB	2008	0	3	-127,691	0	-127,691
DEKALB	2009	0	2	-60,361	0	-60,361
DEWITT	2005	3	0	0	0	0
DEWITT	2006	2	1	-10,171	0	-10,171
DEWITT	2007	0	0	0	0	0
DEWITT	2009	2	2	-4,089,542	0	-4,089,542
DOUGLAS	2004	0	2	-66,080	0	-66,080
DOUGLAS	2005	0	2	0	-66,080	-66,080
DOUGLAS	2006	0	2	0	-93,288	-93,288
DOUGLAS	2007	0	2	0	-30,347	-30,347
DUPAGE	2004	135	60	-12,723,455	0	-12,723,455
DUPAGE	2005	119	39	-14,085,899	-2,485,090	-16,570,989
DUPAGE	2006	94	21	-4,633,319	0	-4,633,319
DUPAGE	2007	144	63	-15,888,170	0	-15,888,170
DUPAGE	2008	131	171	-26,855,480	-2,084,977	-28,940,457
DUPAGE	2009	65	54	-16,612,106	-3,478,830	-20,090,936
DUPAGE	2010	2	0	0	0	0
EFFINGHAM	2004	2	2	-617,890	0	-617,890
EFFINGHAM	2005	5	7	-12,810	-775,530	-788,340
EFFINGHAM	2006	6	14	-2,296,114	-2,290,890	-4,587,004
EFFINGHAM	2007	8	13	-2,789,230	-2,102,326	-4,891,556
EFFINGHAM	2008	1	3	-37,323	-443,330	-480,653
FORD	2004	0	0	0	0	0
FRANKLIN	2004	1	0	0	0	0
FRANKLIN	2005	1	1	0	-348,125	-348,125
FRANKLIN	2008	1	2	0	-1,425	-1,425
FULTON	2004	1	2	-13,710	0	-13,710
FULTON	2005	1	2	-149,470	0	-149,470
FULTON	2006	1	1	-442,099	0	-442,099
FULTON	2007	1	3	-437,099	-14,950	-452,049
FULTON	2008	2	3	-417,352	-17,670	-435,022
FULTON	2009	1	0	0	0	0
GREENE	2005	0	0	0	0	0
GREENE	2006	0	0	0	0	0
GREENE	2010	0	0	0	0	0
GRUNDY	2004	7	1	-185,140	0	-185,140
GRUNDY	2005	1	0	0	0	0
GRUNDY	2006	3	2	-162,164	0	-162,164
GRUNDY	2007	2	1	-2,149,900	0	-2,149,900
GRUNDY	2008	2	2	-3,096,696	0	-3,096,696
GRUNDY	2009	2	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
HANCOCK	2004	1	6	-614,429	0	-614,429
HANCOCK	2005	1	5	-606,048	0	-606,048
HANCOCK	2007	0	0	0	0	0
HENDERSON	2005	0	0	0	0	0
HENRY	2005	1	3	-15,341	-6,485	-21,826
HENRY	2006	1	6	-120,341	0	-120,341
HENRY	2007	1	1	0	0	0
HENRY	2008	1	0	0	0	0
HENRY	2009	1	0	0	0	0
HENRY	2010	1	0	0	0	0
IROQUOIS	2004	0	0	0	0	0
JACKSON	2004	5	5	-1,273,439	0	-1,273,439
JACKSON	2005	6	1	-144,820	0	-144,820
JACKSON	2006	2	2	-390,814	0	-390,814
JACKSON	2007	1	1	-218,780	0	-218,780
JACKSON	2008	1	1	-176,631	0	-176,631
JEFFERSON	2004	1	0	0	0	0
JEFFERSON	2005	1	0	0	0	0
JEFFERSON	2006	1	2	-447,512	0	-447,512
JEFFERSON	2007	3	5	-1,309,069	0	-1,309,069
JEFFERSON	2008	2	4	-1,102,039	0	-1,102,039
JEFFERSON	2009	1	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
JERSEY	2009	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
JO DAVIESS	2010	0	0	0	0	0
JOHNSON	2004	1	1	0	-3,279	-3,279
KANE	2004	46	51	-11,511,918	0	-11,511,918
KANE	2005	27	74	-5,682,916	0	-5,682,916
KANE	2006	31	43	-4,064,819	-42,500	-4,107,319
KANE	2007	40	57	-7,354,452	-308,644	-7,663,096
KANE	2008	40	80	-7,266,102	-1,326,060	-8,592,162
KANE	2009	33	55	-13,271,757	-64,918	-13,336,675
KANE	2010	1	0	0	0	0
KANKAKEE	2004	11	18	-1,189,041	0	-1,189,041
KANKAKEE	2005	11	21	-2,256,593	0	-2,256,593
KANKAKEE	2006	9	10	-659,607	0	-659,607
KANKAKEE	2007	2	0	0	0	0
KANKAKEE	2008	3	3	-356,293	0	-356,293
KANKAKEE	2009	1	1	-100,360	0	-100,360

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
KENDALL	2004	5	4	-421,393	0	-421,393
KENDALL	2005	2	4	-13,402,733	0	-13,402,733
KENDALL	2006	1	1	-18,931,913	0	-18,931,913
KENDALL	2007	1	1	-18,931,913	0	-18,931,913
KENDALL	2008	4	5	-19,600,821	0	-19,600,821
KENDALL	2009	2	2	-19,066,727	0	-19,066,727
KNOX	2004	12	13	-5,591,835	-129,060	-5,720,895
KNOX	2005	5	2	-1,111,170	0	-1,111,170
KNOX	2006	7	6	-508,370	-372,540	-880,910
KNOX	2007	3	8	-606,890	-21,900	-628,790
KNOX	2008	4	4	-304,320	-274,880	-579,200
KNOX	2009	0	2	-230,070	0	-230,070
LAKE	2004	88	264	-49,084,251	0	-49,084,251
LAKE	2005	15	24	-2,198,667	0	-2,198,667
LAKE	2006	22	23	-1,318,881	0	-1,318,881
LAKE	2007	27	352	-7,464,811	0	-7,464,811
LAKE	2008	67	110	-8,433,975	-275,568	-8,709,543
LAKE	2009	26	28	-1,826,932	0	-1,826,932
LAKE	2010	4	0	0	0	0
LASALLE	2004	2	5	-211,609	0	-211,609
LASALLE	2005	1	2	-129,346	0	-129,346
LASALLE	2006	5	2	-7,996	-298,886	-306,882
LASALLE	2007	1	1	-117,470	0	-117,470
LASALLE	2008	1	3	-281,242	0	-281,242
LASALLE	2009	0	1	-24,853	0	-24,853
LEE	2004	1	1	-106,456	0	-106,456
LEE	2005	2	4	-492,901	0	-492,901
LEE	2006	1	1	-75,200	0	-75,200
LEE	2009	0	1	-64,100	0	-64,100
LIVINGSTON	2007	0	1	-27,820	0	-27,820
LIVINGSTON	2008	0	0	0	0	0
LIVINGSTON	2010	1	0	0	0	0
LOGAN	2004	0	1	0	-44,773	-44,773
LOGAN	2005	1	2	0	-825,628	-825,628
LOGAN	2006	1	2	0	-893,666	-893,666
MACON	2004	5	6	-995,454	-1,619,407	-2,614,861
MACON	2005	5	5	-3,032,466	0	-3,032,466
MACON	2006	3	6	-44,930	-211,707	-256,637
MACON	2007	10	20	-1,581,722	-31,607	-1,613,329
MACON	2008	3	78	-1,568,884	0	-1,568,884
MACON	2009	5	24	-1,394,611	0	-1,394,611

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
MADISON	2004	39	48	-2,575,210	-250,720	-2,825,930
MADISON	2005	18	22	-1,802,890	0	-1,802,890
MADISON	2006	22	37	-2,194,417	-809,160	-3,003,577
MADISON	2007	24	66	-5,706,444	-147,790	-5,854,234
MADISON	2008	17	123	-5,355,483	-36,210	-5,391,693
MADISON	2009	10	16	-100,030	-3,600	-103,630
MARION	2004	0	0	0	0	0
MARION	2005	1	0	0	0	0
MARION	2006	2	8	-104,380	-90,470	-194,850
MARION	2008	1	1	-95,530	0	-95,530
MARION	2010	0	1	-13,980	0	-13,980
MARSHALL	2004	0	0	0	0	0
MARSHALL	2008	0	2	-52,721	0	-52,721
MASON	2007	0	1	-37,115	0	-37,115
MASSAC	2005	2	1	-113,355	0	-113,355
MASSAC	2008	0	1	-37,130	0	-37,130
MCDONOUGH	2004	1	1	-116,670	0	-116,670
MCDONOUGH	2008	0	0	0	0	0
MCDONOUGH	2009	2	2	-167,650	0	-167,650
MCHENRY	2004	19	31	-4,595,322	-52,248	-4,647,570
MCHENRY	2005	17	12	-3,592,664	0	-3,592,664
MCHENRY	2006	20	21	-4,535,324	-124,829	-4,660,153
MCHENRY	2007	24	147	-6,449,818	0	-6,449,818
MCHENRY	2008	31	101	-2,522,238	-258,036	-2,780,274
MCHENRY	2009	15	31	-1,631,199	0	-1,631,199
MCHENRY	2010	1	0	0	0	0
MCLEAN	2004	3	6	-3,567,962	0	-3,567,962
MCLEAN	2005	3	2	-736,308	-402,170	-1,138,478
MCLEAN	2006	5	1	-625,578	0	-625,578
MCLEAN	2007	3	4	-940,231	0	-940,231
MCLEAN	2008	4	9	-736,971	0	-736,971
MCLEAN	2009	4	4	-1,351,622	0	-1,351,622
MENARD	2004	1	4	-241,241	0	-241,241
MENARD	2006	1	1	0	-38,844	-38,844
MERCER	2006	0	1	-33,398	0	-33,398
MONROE	2004	3	1	0	-130,970	-130,970
MONROE	2007	2	5	-462,046	0	-462,046
MONROE	2009	1	0	0	0	0
MONTGOMERY	2004	2	3	-257,056	-361,991	-619,047
MONTGOMERY	2005	2	5	-75,009	-596,444	-671,453
MONTGOMERY	2006	3	3	-378,647	-104,685	-483,332
MONTGOMERY	2007	3	2	-266,800	0	-266,800
MONTGOMERY	2008	0	0	0	0	0
MONTGOMERY	2009	1	0	0	0	0

Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for	Total cases	Total change in	Total change in	Total
		reduction >= 100,000		assessed value based on stipulations	assessed value based on PTAB decisions excluding stipulations	
			decided			change in assessed value
MORGAN	2005	1	1	-353,512	0	-353,512
MORGAN	2006	1	1	-391,650	0	-391,650
MORGAN	2007	0	0	0	0	0
MORGAN	2008	0	1	-33,180	0	-33,180
MOULTRIE	2004	1	4	-182,210	0	-182,210
MOULTRIE	2005	1	4	-219,040	0	-219,040
MOULTRIE	2006	1	4	-222,030	0	-222,030
MOULTRIE	2007	1	4	-213,964	0	-213,964
MOULTRIE	2008	1	4	-232,758	0	-232,758
OGLE	2004	0	1	0	0	0
OGLE	2005	0	1	-24,198	0	-24,198
OGLE	2006	2	1	-24,198	0	-24,198
OGLE	2007	2	0	0	0	0
OGLE	2008	1	1	-211,630	0	-211,630
OGLE	2009	1	1	-83,334	0	-83,334
PEORIA	2004	33	37	-3,475,300	0	-3,475,300
PEORIA	2005	22	68	-12,028,685	-78,760	-12,107,445
PEORIA	2006	21	87	-3,093,590	0	-3,093,590
PEORIA	2007	67	360	-12,826,074	-486,559	-13,312,633
PEORIA	2008	41	112	-6,794,080	-30,840	-6,824,920
PEORIA	2009	26	36	-1,817,860	0	-1,817,860
PEORIA	2010	0	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
PIKE	2008	1	1	-181,740	0	-181,740
PIKE	2009	1	1	-187,930	0	-187,930
RANDOLPH	2004	1	0	0	0	0
RICHLAND	2009	0	1	-68,476	0	-68,476
ROCK ISLAND	2004	7	1	-300,650	0	-300,650
ROCK ISLAND	2005	11	3	-1,530,128	0	-1,530,128
ROCK ISLAND	2006	13	3	-641,388	0	-641,388
ROCK ISLAND	2007	14	6	-2,995,695	0	-2,995,695
ROCK ISLAND	2008	13	7	-2,916,654	-376,653	-3,293,307
ROCK ISLAND	2009	3	0	0	0	0
ROCK ISLAND	2010	1	0	0	0	0
SALINE	2004	5	0	0	0	0
SALINE	2005	2	0	0	0	0
SALINE	2006	1	8	1,672,931	0	1,672,931
SALINE	2007	0	1	0	-15,170	-15,170
SALINE	2009	0	1	-78,475	0	-78,475
SHELBY	2004	2	2	-59,171,968	0	-59,171,968
SHELBY	2005	1	2	-183,195	0	-183,195

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
ST. CLAIR	2004	8	26	-381,372	0	-381,372
ST. CLAIR	2005	7	5	-365,693	-152,889	-518,582
ST. CLAIR	2006	10	20	-1,463,272	-395,199	-1,858,471
ST. CLAIR	2007	38	54	-13,330,160	-382,291	-13,712,451
ST. CLAIR	2008	27	32	-3,629,719	-80,478	-3,710,197
ST. CLAIR	2009	3	22	-455,429	-3,414	-458,843
ST. CLAIR	2010	0	0	0	0	0
STEPHENSON	2004	8	5	-714,748	0	-714,748
STEPHENSON	2005	0	3	-116,263	0	-116,263
STEPHENSON	2006	4	8	-887,439	0	-887,439
STEPHENSON	2007	1	2	-231,126	0	-231,126
STEPHENSON	2008	0	1	-3,578	0	-3,578
STEPHENSON	2009	0	0	0	0	0
TAZEWELL	2004	12	16	-431,520	0	-431,520
TAZEWELL	2005	5	11	-985,729	0	-985,729
TAZEWELL	2006	5	17	-643,020	-468,440	-1,111,460
TAZEWELL	2007	1	2	-45,690	0	-45,690
TAZEWELL	2008	3	17	-962,350	0	-962,350
TAZEWELL	2009	1	15	-709,490	-2,120	-711,610
TAZEWELL	2010	0	0	0	0	0
UNION	2008	1	0	0	0	0
VERMILION	2004	8	18	-1,653,674	0	-1,653,674
VERMILION	2005	2	1	-252,435	0	-252,435
VERMILION	2006	2	2	-287,738	-1,091,335	-1,379,073
VERMILION	2007	10	15	-1,447,792	-1,119,523	-2,567,315
VERMILION	2008	3	7	0	-1,732,173	-1,732,173
WABASH	2005	1	4	-715,315	0	-715,315
WABASH	2006	0	4	0	0	0
WARREN	2005	1	0	0	0	0
WARREN	2006	2	2	-224,960	0	-224,960
WILL	2004	32	13	-1,145,902	0	-1,145,902
WILL	2005	26	22	-2,790,800	-1,229,128	-4,019,928
WILL	2006	31	22	-4,491,663	0	-4,491,663
WILL	2007	33	31	-9,789,977	0	-9,789,977
WILL	2008	49	46	-11,986,114	-3,551,233	-15,537,347
WILL	2009	31	16	-3,298,092	0	-3,298,092
WILL	2010	1	0	0	0	0
WILLIAMSON	2004	1	1	-15,740	0	-15,740
WILLIAMSON	2007	0	4	-74,970	0	-74,970
WILLIAMSON	2008	1	3	-94,890	-38,983	-133,873
WILLIAMSON	2009	5	1	0	-10,511	-10,511
WILLIAMSON	2010	0	0	0	0	0

Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for	Total cases decided	Total change in	Total change in	Total change in
		reduction >= 100,000		assessed value based on stipulations	assessed value based on PTAB decisions excluding stipulations	
WINNEBAGO	2004	28	48	-4,855,286	-766,667	-5,621,953
WINNEBAGO	2005	17	70	-4,177,139	-674,976	-4,852,115
WINNEBAGO	2006	12	11	-4,170,973	0	-4,170,973
WINNEBAGO	2007	10	15	-4,034,689	0	-4,034,689
WINNEBAGO	2008	10	30	-2,108,996	0	-2,108,996
WINNEBAGO	2009	3	3	-810,903	0	-810,903
WOODFORD	2004	1	2	-72,590	0	-72,590
WOODFORD	2005	1	1	-81,940	0	-81,940
WOODFORD	2008	0	1	-12,620	0	-12,620



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