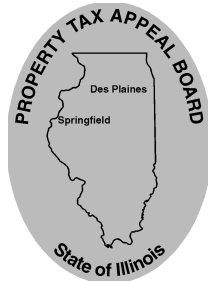


State of Illinois
Pat Quinn, Governor

Illinois Property Tax Appeal Board
Donald R. Crist, Chairman



Property Tax Appeal Board

2013 Annual Report



State of Illinois PROPERTY TAX APPEAL BOARD

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February 1, 2014

Governor Pat Quinn
Members of the General Assembly
Citizens of Illinois

Section 16-190 of the Property Tax Code (35 ILCS 200/16-90) 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 work toward fulfilling its original mission – to hear and adjudicate assessment disputes in a timely manner. We encourage taxpayers who want to become more familiar with the property tax appeal process to first visit the web site at www.ptabil.com and review the Frequently Asked Questions section, or call the Board's offices in Springfield and Des Plaines. You also may request a copy of the annual Synopsis of Representative Cases, available on the web site, 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 hearing of contested appeals;
- Work to resolve appeals in a timely manner 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 32 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 11,831 residential appeals consisting of 18,853 properties during calendar year 2013.

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 obtain a copy on the web site or request a copy from the PTAB office. In addition, the Board publishes several brochures and forms available on its web site 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 (Phone Number: 217.782.6076) and the Suburban North Regional Facility, 9511 West Harrison Street, Suite LL-54, Des Plaines, Illinois 60016 (Phone Number: 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 to 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 \geq \$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

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 | 2006 | 0 | 0 | 0 | 0 | 0 |
| ADAMS | 2009 | 2 | 3 | -767,920 | 0 | -767,920 |
| ADAMS | 2010 | 1 | 2 | -489,250 | 0 | -489,250 |
| ADAMS | 2011 | 1 | 1 | -569,830 | 0 | -569,830 |
| ADAMS | 2012 | 1 | 0 | 0 | 0 | 0 |
| ALEXANDER | 2012 | 0 | 0 | 0 | 0 | 0 |
| BOND | 2008 | 1 | 1 | 0 | -170,755 | -170,755 |
| BOND | 2012 | 1 | 1 | -168,749 | 0 | -168,749 |
| 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 | 5 | 7 | -1,850,637 | 0 | -1,850,637 |
| BOONE | 2009 | 9 | 15 | -2,346,468 | 0 | -2,346,468 |
| BOONE | 2010 | 8 | 12 | -1,409,645 | 0 | -1,409,645 |
| BOONE | 2011 | 0 | 5 | -119,799 | -21,233 | -141,032 |
| 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 | 4 | 7 | -410,275 | -114,963 | -525,238 |
| BUREAU | 2009 | 3 | 3 | -594,272 | -7,228 | -601,500 |
| BUREAU | 2010 | 0 | 1 | -94,957 | 0 | -94,957 |
| CALHOUN | 2010 | 0 | 2 | -60,060 | 0 | -60,060 |
| CARROLL | 2006 | 0 | 0 | 0 | 0 | 0 |
| CASS | 2006 | 1 | 0 | 0 | 0 | 0 |
| 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 | 8 | 8 | -2,856,390 | -178,960 | -3,035,350 |
| CHAMPAIGN | 2010 | 7 | 3 | -1,340,290 | 0 | -1,340,290 |
| CHAMPAIGN | 2011 | 1 | 9 | -1,290,370 | -32,150 | -1,322,520 |
| CHAMPAIGN | 2012 | 2 | 1 | -262,080 | 0 | -262,080 |
| CHRISTIAN | 2010 | 1 | 1 | -115,459 | 0 | -115,459 |
| CLINTON | 2007 | 1 | 0 | 0 | 0 | 0 |
| CLINTON | 2008 | 1 | 0 | 0 | 0 | 0 |
| CLINTON | 2009 | 2 | 2 | -212,890 | 0 | -212,890 |
| CLINTON | 2010 | 0 | 1 | 813,280 | 0 | 813,280 |
| COLES | 2009 | 3 | 5 | -752,194 | 0 | -752,194 |
| COLES | 2010 | 3 | 59 | -594,134 | -1,015,840 | -1,609,974 |
| COLES | 2011 | 1 | 0 | 0 | 0 | 0 |
| COOK | 2006 | 690 | 5,655 | -102,835,551 | -12,203,504 | -115,039,055 |
| COOK | 2007 | 696 | 5,102 | -107,384,548 | -11,128,004 | -118,512,552 |
| COOK | 2008 | 524 | 4,085 | -85,649,156 | -9,329,801 | -94,978,957 |
| COOK | 2009 | 442 | 1,634 | -59,851,366 | -3,834,283 | -63,685,649 |
| COOK | 2010 | 258 | 925 | -24,108,356 | -951,471 | -25,059,827 |
| COOK | 2011 | 142 | 151 | -3,833,446 | 0 | -3,833,446 |
| COOK | 2012 | 3 | 0 | 0 | 0 | 0 |
| CRAWFORD | 2007 | 2 | 0 | 0 | 0 | 0 |
| CRAWFORD | 2009 | 1 | 1 | -956,333 | 0 | -956,333 |
| CRAWFORD | 2011 | 0 | 1 | -39,436 | 0 | -39,436 |
| DEKALB | 2006 | 3 | 2 | -36,009 | 0 | -36,009 |
| DEKALB | 2007 | 0 | 0 | 0 | 0 | 0 |
| DEKALB | 2008 | 5 | 3 | -127,691 | 0 | -127,691 |
| DEKALB | 2009 | 7 | 7 | -530,705 | 0 | -530,705 |

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 |
|-----------|------|--|------------------------|---|--|--------------------------------------|
| DEKALB | 2010 | 1 | 6 | -295,555 | 0 | -295,555 |
| DEKALB | 2011 | 1 | 5 | -118,807 | 0 | -118,807 |
| DEKALB | 2012 | 0 | 2 | -103,602 | 0 | -103,602 |
| 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 | 2006 | 0 | 2 | 0 | -93,288 | -93,288 |
| DOUGLAS | 2007 | 0 | 2 | 0 | -30,347 | -30,347 |
| DOUGLAS | 2009 | 0 | 1 | -6,670 | 0 | -6,670 |
| DOUGLAS | 2010 | 0 | 0 | 0 | 0 | 0 |
| DUPAGE | 2006 | 95 | 22 | -4,633,319 | -257,770 | -4,891,089 |
| DUPAGE | 2007 | 150 | 66 | -16,531,660 | 0 | -16,531,660 |
| DUPAGE | 2008 | 158 | 187 | -34,794,803 | -3,329,927 | -38,124,730 |
| DUPAGE | 2009 | 158 | 199 | -40,283,112 | -2,685,929 | -42,969,041 |
| DUPAGE | 2010 | 143 | 199 | -34,966,528 | -9,501,465 | -44,467,993 |
| DUPAGE | 2011 | 115 | 105 | -21,362,406 | 0 | -21,362,406 |
| DUPAGE | 2012 | 13 | 0 | 0 | 0 | 0 |
| EDGAR | 2009 | 0 | 0 | 0 | 0 | 0 |
| EFFINGHAM | 2006 | 7 | 15 | -2,296,114 | -2,408,190 | -4,704,304 |
| EFFINGHAM | 2007 | 8 | 13 | -2,789,230 | -2,102,326 | -4,891,556 |
| EFFINGHAM | 2008 | 2 | 4 | -37,323 | -853,520 | -890,843 |
| EFFINGHAM | 2009 | 1 | 2 | 0 | -179,053 | -179,053 |
| EFFINGHAM | 2010 | 1 | 2 | 0 | -196,050 | -196,050 |
| FAYETTE | 2009 | 0 | 1 | 0 | -84,509 | -84,509 |
| FRANKLIN | 2008 | 2 | 3 | 0 | -218,925 | -218,925 |
| FRANKLIN | 2009 | 1 | 0 | 0 | 0 | 0 |
| FRANKLIN | 2010 | 1 | 0 | 0 | 0 | 0 |
| 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 | 1 | -63,627 | 0 | -63,627 |
| FULTON | 2010 | 0 | 2 | -63,627 | -4,590 | -68,217 |
| FULTON | 2011 | 1 | 1 | -1,230,325 | 0 | -1,230,325 |
| GREENE | 2006 | 0 | 0 | 0 | 0 | 0 |
| GREENE | 2010 | 0 | 2 | -3,229 | 0 | -3,229 |
| GRUNDY | 2006 | 3 | 2 | -162,164 | 0 | -162,164 |
| GRUNDY | 2007 | 3 | 1 | -2,149,900 | 0 | -2,149,900 |
| GRUNDY | 2008 | 3 | 5 | -3,501,456 | 0 | -3,501,456 |
| GRUNDY | 2009 | 2 | 0 | 0 | 0 | 0 |
| GRUNDY | 2011 | 2 | 0 | 0 | 0 | 0 |
| GRUNDY | 2012 | 1 | 0 | 0 | 0 | 0 |
| HANCOCK | 2007 | 0 | 0 | 0 | 0 | 0 |
| HANCOCK | 2009 | 0 | 0 | 0 | 0 | 0 |
| 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 | 2 | 0 | 0 | 0 | 0 |
| HENRY | 2011 | 3 | 1 | -197,993 | 0 | -197,993 |
| JACKSON | 2006 | 2 | 2 | -390,814 | 0 | -390,814 |
| JACKSON | 2007 | 1 | 1 | -218,780 | 0 | -218,780 |

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 |
|------------|------|--|------------------------|---|--|--------------------------------------|
| JACKSON | 2008 | 3 | 3 | -426,518 | -176,637 | -603,155 |
| JACKSON | 2009 | 2 | 2 | 0 | -503,207 | -503,207 |
| JACKSON | 2010 | 0 | 0 | 0 | 0 | 0 |
| JACKSON | 2011 | 0 | 2 | -6,858 | 0 | -6,858 |
| JEFFERSON | 2006 | 1 | 2 | -447,512 | 0 | -447,512 |
| JEFFERSON | 2007 | 3 | 5 | -1,309,069 | 0 | -1,309,069 |
| JEFFERSON | 2008 | 2 | 5 | -1,102,039 | -126,032 | -1,228,071 |
| JEFFERSON | 2009 | 3 | 4 | -365,259 | -249,558 | -614,817 |
| JEFFERSON | 2010 | 0 | 2 | 0 | -156,020 | -156,020 |
| JEFFERSON | 2011 | 0 | 2 | -119,658 | 0 | -119,658 |
| JERSEY | 2006 | 1 | 0 | 0 | 0 | 0 |
| JERSEY | 2007 | 0 | 0 | 0 | 0 | 0 |
| JERSEY | 2009 | 0 | 0 | 0 | 0 | 0 |
| JERSEY | 2010 | 2 | 1 | -61,910 | 0 | -61,910 |
| JO DAVIESS | 2006 | 0 | 0 | 0 | 0 | 0 |
| JO DAVIESS | 2008 | 0 | 0 | 0 | 0 | 0 |
| JO DAVIESS | 2009 | 8 | 1 | 0 | -196,090 | -196,090 |
| JO DAVIESS | 2010 | 5 | 0 | 0 | 0 | 0 |
| JO DAVIESS | 2011 | 1 | 0 | 0 | 0 | 0 |
| KANE | 2006 | 33 | 44 | -4,271,957 | -42,500 | -4,314,457 |
| KANE | 2007 | 46 | 59 | -8,426,174 | -308,644 | -8,734,818 |
| KANE | 2008 | 54 | 91 | -8,324,464 | -2,506,825 | -10,831,289 |
| KANE | 2009 | 88 | 133 | -22,256,880 | -2,142,692 | -24,399,572 |
| KANE | 2010 | 75 | 97 | -12,061,215 | -196,195 | -12,257,410 |
| KANE | 2011 | 35 | 32 | -8,239,991 | 0 | -8,239,991 |
| KANE | 2012 | 8 | 4 | -276,855 | 0 | -276,855 |
| KANKAKEE | 2006 | 13 | 11 | -1,536,126 | 0 | -1,536,126 |
| KANKAKEE | 2007 | 7 | 2 | -676,539 | -326,500 | -1,003,039 |
| KANKAKEE | 2008 | 7 | 7 | -3,217,980 | 0 | -3,217,980 |
| KANKAKEE | 2009 | 10 | 12 | -790,780 | 0 | -790,780 |
| KANKAKEE | 2010 | 12 | 9 | -628,186 | 0 | -628,186 |
| KANKAKEE | 2011 | 0 | 0 | 0 | 0 | 0 |
| KANKAKEE | 2012 | 0 | 0 | 0 | 0 | 0 |
| 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 | 6 | 3 | -20,048,907 | 0 | -20,048,907 |
| KENDALL | 2010 | 7 | 3 | -1,009,148 | 0 | -1,009,148 |
| KENDALL | 2011 | 13 | 10 | -881,465 | 0 | -881,465 |
| KENDALL | 2012 | 2 | 3 | -59,035 | 0 | -59,035 |
| KNOX | 2006 | 7 | 6 | -508,370 | -372,540 | -880,910 |
| KNOX | 2007 | 4 | 9 | -793,300 | -21,900 | -815,200 |
| KNOX | 2008 | 7 | 6 | -1,019,760 | -274,880 | -1,294,640 |
| KNOX | 2009 | 2 | 4 | -862,820 | 0 | -862,820 |
| KNOX | 2010 | 1 | 2 | -309,240 | 0 | -309,240 |
| KNOX | 2011 | 1 | 1 | -107,540 | 0 | -107,540 |
| LAKE | 2006 | 19 | 23 | -1,318,881 | 0 | -1,318,881 |
| LAKE | 2007 | 27 | 352 | -7,464,811 | 0 | -7,464,811 |
| LAKE | 2008 | 68 | 110 | -8,433,975 | -275,568 | -8,709,543 |
| LAKE | 2009 | 34 | 34 | -2,458,705 | 0 | -2,458,705 |
| LAKE | 2010 | 30 | 40 | -3,648,758 | -4,281 | -3,653,039 |

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 |
|------------|------|--|------------------------|---|--|--------------------------------------|
| LAKE | 2011 | 36 | 20 | -951,477 | 0 | -951,477 |
| LAKE | 2012 | 6 | 3 | -40,663 | 0 | -40,663 |
| LASALLE | 2006 | 5 | 2 | -7,996 | -298,886 | -306,882 |
| LASALLE | 2007 | 1 | 1 | -117,470 | 0 | -117,470 |
| LASALLE | 2008 | 2 | 4 | -709,548 | 0 | -709,548 |
| LASALLE | 2009 | 2 | 3 | -610,527 | 0 | -610,527 |
| LASALLE | 2010 | 2 | 4 | -1,181,121 | -7,333 | -1,188,454 |
| LASALLE | 2011 | 3 | 1 | -750,113 | 0 | -750,113 |
| LAWRENCE | 2010 | 0 | 0 | 0 | 0 | 0 |
| LEE | 2006 | 1 | 1 | -75,200 | 0 | -75,200 |
| LEE | 2009 | 0 | 1 | -64,100 | 0 | -64,100 |
| LEE | 2010 | 1 | 1 | -29,525 | 0 | -29,525 |
| LIVINGSTON | 2007 | 0 | 1 | -27,820 | 0 | -27,820 |
| LIVINGSTON | 2008 | 0 | 0 | 0 | 0 | 0 |
| LIVINGSTON | 2009 | 0 | 2 | -27,868 | 0 | -27,868 |
| LIVINGSTON | 2010 | 2 | 0 | 0 | 0 | 0 |
| LOGAN | 2006 | 1 | 2 | 0 | -893,666 | -893,666 |
| LOGAN | 2010 | 0 | 1 | -35,000 | 0 | -35,000 |
| MACON | 2006 | 3 | 6 | -44,930 | -211,707 | -256,637 |
| MACON | 2007 | 10 | 20 | -1,581,722 | -31,607 | -1,613,329 |
| MACON | 2008 | 6 | 79 | -1,683,020 | 0 | -1,683,020 |
| MACON | 2009 | 23 | 126 | -5,146,405 | -678,374 | -5,824,779 |
| MACON | 2010 | 18 | 28 | -4,187,378 | -299,305 | -4,486,683 |
| MACON | 2011 | 7 | 14 | -1,186,674 | -48,000 | -1,234,674 |
| MACON | 2012 | 2 | 0 | 0 | 0 | 0 |
| MADISON | 2006 | 34 | 38 | -2,196,017 | -809,160 | -3,005,177 |
| MADISON | 2007 | 37 | 70 | -6,129,484 | -147,790 | -6,277,274 |
| MADISON | 2008 | 25 | 124 | -5,355,483 | -917,540 | -6,273,023 |
| MADISON | 2009 | 24 | 106 | -1,796,080 | -2,902,010 | -4,698,090 |
| MADISON | 2010 | 31 | 42 | -1,795,340 | -7,545,233 | -9,340,573 |
| MADISON | 2011 | 1 | 1 | -10,330 | 0 | -10,330 |
| MADISON | 2012 | 2 | 1 | -72,570 | 0 | -72,570 |
| MARION | 2006 | 2 | 8 | -104,380 | -90,470 | -194,850 |
| MARION | 2008 | 1 | 1 | -95,530 | 0 | -95,530 |
| MARION | 2010 | 5 | 5 | -703,470 | 0 | -703,470 |
| MARION | 2011 | 4 | 1 | -14,000 | 0 | -14,000 |
| MARION | 2012 | 0 | 1 | -29,670 | 0 | -29,670 |
| MARSHALL | 2008 | 0 | 2 | -52,721 | 0 | -52,721 |
| MARSHALL | 2009 | 1 | 5 | -81,625 | 0 | -81,625 |
| MARSHALL | 2010 | 1 | 1 | -4,320 | 0 | -4,320 |
| MASON | 2007 | 0 | 1 | -37,115 | 0 | -37,115 |
| MASSAC | 2008 | 0 | 1 | -37,130 | 0 | -37,130 |
| MCDONOUGH | 2008 | 0 | 0 | 0 | 0 | 0 |
| MCDONOUGH | 2009 | 2 | 2 | -167,650 | 0 | -167,650 |
| 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 | 32 | 101 | -2,522,238 | -258,036 | -2,780,274 |
| MCHENRY | 2009 | 28 | 114 | -3,887,371 | 0 | -3,887,371 |
| MCHENRY | 2010 | 18 | 128 | -2,123,101 | 0 | -2,123,101 |
| MCHENRY | 2011 | 7 | 118 | -628,487 | 0 | -628,487 |
| MCHENRY | 2012 | 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 |
|------------|------|--|------------------------|---|--|--------------------------------------|
| 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 | 11 | -1,764,707 | 0 | -1,764,707 |
| MCLEAN | 2010 | 2 | 11 | -403,653 | -88,232 | -491,885 |
| MCLEAN | 2011 | 4 | 13 | -962,393 | -70,000 | -1,032,393 |
| MCLEAN | 2012 | 0 | 0 | 0 | 0 | 0 |
| MENARD | 2006 | 1 | 1 | 0 | -38,844 | -38,844 |
| MERCER | 2006 | 0 | 1 | -33,398 | 0 | -33,398 |
| MERCER | 2007 | 0 | 1 | 0 | -34,928 | -34,928 |
| MERCER | 2008 | 0 | 1 | -34,928 | 0 | -34,928 |
| MONROE | 2007 | 2 | 5 | -462,046 | 0 | -462,046 |
| MONROE | 2009 | 1 | 0 | 0 | 0 | 0 |
| MONROE | 2010 | 1 | 3 | -344,509 | 0 | -344,509 |
| MONROE | 2011 | 1 | 0 | 0 | 0 | 0 |
| 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 |
| MONTGOMERY | 2010 | 0 | 1 | 0 | 0 | 0 |
| 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 |
| MORGAN | 2009 | 1 | 0 | 0 | 0 | 0 |
| MORGAN | 2010 | 2 | 0 | 0 | 0 | 0 |
| MORGAN | 2011 | 2 | 0 | 0 | 0 | 0 |
| 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 |
| MOULTRIE | 2011 | 1 | 0 | 0 | 0 | 0 |
| OGLE | 2006 | 5 | 4 | -5,098,351 | 0 | -5,098,351 |
| OGLE | 2007 | 2 | 3 | -4,974,153 | 0 | -4,974,153 |
| OGLE | 2008 | 5 | 7 | -4,912,466 | 0 | -4,912,466 |
| OGLE | 2009 | 3 | 10 | -4,568,536 | -175,332 | -4,743,868 |
| OGLE | 2010 | 0 | 3 | -1,831,476 | 0 | -1,831,476 |
| 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 | 42 | 113 | -7,112,930 | -30,840 | -7,143,770 |
| PEORIA | 2009 | 52 | 99 | -7,909,633 | -133,640 | -8,043,273 |
| PEORIA | 2010 | 32 | 77 | -3,335,858 | 0 | -3,335,858 |
| PEORIA | 2011 | 6 | 32 | -1,715,505 | 0 | -1,715,505 |
| PEORIA | 2012 | 2 | 5 | -577,210 | 0 | -577,210 |
| 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 |
| PIKE | 2012 | 0 | 2 | -111,900 | 0 | -111,900 |
| PUTNAM | 2011 | 0 | 0 | 0 | 0 | 0 |
| RICHLAND | 2009 | 0 | 1 | -68,476 | 0 | -68,476 |

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 |
|-------------|------|--|------------------------|---|--|--------------------------------------|
| ROCK ISLAND | 2006 | 13 | 3 | -641,388 | 0 | -641,388 |
| ROCK ISLAND | 2007 | 15 | 6 | -2,995,695 | 0 | -2,995,695 |
| ROCK ISLAND | 2008 | 14 | 7 | -2,916,654 | -376,653 | -3,293,307 |
| ROCK ISLAND | 2009 | 13 | 4 | -540,457 | -483,208 | -1,023,665 |
| ROCK ISLAND | 2010 | 11 | 8 | -1,590,463 | -22,998 | -1,613,461 |
| ROCK ISLAND | 2011 | 3 | 4 | -543,081 | 0 | -543,081 |
| SALINE | 2006 | 1 | 8 | 1,672,931 | 0 | 1,672,931 |
| SALINE | 2007 | 0 | 1 | 0 | -15,170 | -15,170 |
| SALINE | 2009 | 1 | 1 | -78,475 | 0 | -78,475 |
| SALINE | 2010 | 2 | 0 | 0 | 0 | 0 |
| SANGAMON | 2006 | 10 | 27 | -1,758,818 | -64,967 | -1,823,785 |
| SANGAMON | 2007 | 17 | 42 | -3,408,775 | -479,166 | -3,887,941 |
| SANGAMON | 2008 | 8 | 42 | -4,998,093 | -725,393 | -5,723,486 |
| SANGAMON | 2009 | 19 | 37 | -4,310,870 | -64,495 | -4,375,365 |
| SANGAMON | 2010 | 20 | 72 | -7,827,348 | -1,622,425 | -9,449,773 |
| SANGAMON | 2011 | 12 | 51 | -6,696,864 | 0 | -6,696,864 |
| SANGAMON | 2012 | 0 | 1 | -28,223 | 0 | -28,223 |
| 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 | 31 | 36 | -3,629,719 | -108,747 | -3,738,466 |
| ST. CLAIR | 2009 | 16 | 89 | -4,014,693 | -19,874 | -4,034,567 |
| ST. CLAIR | 2010 | 31 | 74 | -91,140,284 | -198,418 | -91,338,702 |
| ST. CLAIR | 2011 | 22 | 28 | -2,197,588 | 0 | -2,197,588 |
| STEPHENSON | 2006 | 4 | 8 | -887,439 | 0 | -887,439 |
| STEPHENSON | 2007 | 1 | 2 | -231,126 | 0 | -231,126 |
| STEPHENSON | 2008 | 1 | 2 | -231,531 | 0 | -231,531 |
| STEPHENSON | 2009 | 0 | 1 | -10,574 | 0 | -10,574 |
| STEPHENSON | 2010 | 0 | 1 | -10,574 | 0 | -10,574 |
| STEPHENSON | 2011 | 0 | 0 | 0 | 0 | 0 |
| 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 | 5 | 18 | -1,159,960 | -2,120 | -1,162,080 |
| TAZEWELL | 2010 | 20 | 24 | -3,249,020 | 0 | -3,249,020 |
| TAZEWELL | 2011 | 5 | 23 | -1,908,270 | 0 | -1,908,270 |
| TAZEWELL | 2012 | 0 | 2 | -33,490 | 0 | -33,490 |
| UNION | 2008 | 1 | 0 | 0 | 0 | 0 |
| 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 |
| VERMILION | 2009 | 6 | 4 | -2,414,973 | 0 | -2,414,973 |
| VERMILION | 2010 | 0 | 0 | 0 | 0 | 0 |
| WABASH | 2006 | 0 | 4 | 0 | 0 | 0 |
| WARREN | 2006 | 2 | 2 | -224,960 | 0 | -224,960 |
| WARREN | 2010 | 0 | 0 | 0 | 0 | 0 |
| WAYNE | 2011 | 1 | 1 | -208,485 | 0 | -208,485 |
| WILL | 2006 | 32 | 23 | -4,576,849 | 0 | -4,576,849 |
| WILL | 2007 | 33 | 31 | -9,789,977 | 0 | -9,789,977 |
| WILL | 2008 | 56 | 52 | -14,319,311 | -3,551,233 | -17,870,544 |
| WILL | 2009 | 56 | 39 | -11,997,897 | 0 | -11,997,897 |
| WILL | 2010 | 86 | 82 | -15,682,867 | -1,237,210 | -16,920,077 |

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 |
|------------|------|--|------------------------|---|--|--------------------------------------|
| WILL | 2011 | 71 | 55 | -8,400,523 | 0 | -8,400,523 |
| WILL | 2012 | 10 | 3 | -110,815 | 0 | -110,815 |
| WILLIAMSON | 2007 | 0 | 4 | -74,970 | 0 | -74,970 |
| WILLIAMSON | 2008 | 1 | 3 | -94,890 | -38,983 | -133,873 |
| WILLIAMSON | 2009 | 6 | 10 | 0 | -858,041 | -858,041 |
| WILLIAMSON | 2010 | 0 | 0 | 0 | 0 | 0 |
| WILLIAMSON | 2011 | 1 | 0 | 0 | 0 | 0 |
| WINNEBAGO | 2006 | 12 | 11 | -4,170,973 | 0 | -4,170,973 |
| WINNEBAGO | 2007 | 10 | 15 | -4,034,689 | 0 | -4,034,689 |
| WINNEBAGO | 2008 | 13 | 33 | -3,315,491 | 0 | -3,315,491 |
| WINNEBAGO | 2009 | 8 | 10 | -2,220,709 | 0 | -2,220,709 |
| WINNEBAGO | 2010 | 14 | 10 | -553,579 | -116,631 | -670,210 |
| WINNEBAGO | 2011 | 5 | 3 | -316,446 | 0 | -316,446 |
| WINNEBAGO | 2012 | 2 | 0 | 0 | 0 | 0 |
| WOODFORD | 2008 | 0 | 1 | -12,620 | 0 | -12,620 |
| WOODFORD | 2009 | 1 | 1 | -71,660 | 0 | -71,660 |
| WOODFORD | 2010 | 0 | 2 | -64,080 | -70,920 | -135,000 |
| WOODFORD | 2011 | 0 | 1 | -70,195 | 0 | -70,195 |

PTAB-21 (R-01/13)



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