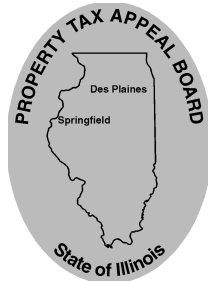


State of Illinois  
Bruce Rauner, Governor

Illinois Property Tax Appeal Board  
Donald R. Crist, Chairman



# Property Tax Appeal Board

# 2014 Annual Report





**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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February 1, 2015

Governor Bruce Rauner  
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 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.ptab.illinois.gov](http://www.ptab.illinois.gov) 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*

[www.ptab.illinois.gov](http://www.ptab.illinois.gov)

# 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 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. Decisions of the Board are based upon “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 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 in the field of real estate assessment 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 15,481 residential appeals consisting of 23,863 properties during calendar year 2014.

# Synopsis of Representative Cases

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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 [www.ptab.illinois.gov](http://www.ptab.illinois.gov). 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

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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.

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**

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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	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	2	0	0	0	0
ALEXANDER	2011	0	3	0	-1,500	-1,500
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	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	6	-181,853	-21,233	-203,086
BOONE	2012	1	3	-357,326	0	-357,326
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	1	4	-94,957	-537,616	-632,573
BUREAU	2011	3	6	-642,937	-125,868	-768,805
BUREAU	2012	3	5	280,618	0	280,618
BUREAU	2013	0	1	-31,535	0	-31,535
CALHOUN	2010	0	2	-60,060	0	-60,060
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	2	13	-1,650,380	-32,150	-1,682,530
CHAMPAIGN	2012	2	20	-414,760	0	-414,760
CHAMPAIGN	2013	1	6	-70,330	0	-70,330
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
CLINTON	2011	1	1	-36,175	0	-36,175
CLINTON	2012	0	1	-26,136	0	-26,136
COLES	2009	3	5	-752,194	0	-752,194
COLES	2010	3	59	-594,134	-1,015,840	-1,609,974
COLES	2011	2	58	-905,276	-93,570	-998,846
COLES	2012	0	0	0	0	0
COOK	2007	770	5,207	-118,562,571	-10,404,045	-128,966,616
COOK	2008	754	5,671	-128,994,148	-15,076,660	-144,070,808
COOK	2009	659	4,157	-126,193,331	-11,139,176	-137,332,507
COOK	2010	407	2,317	-64,410,077	-5,196,154	-69,606,231
COOK	2011	262	1,624	-31,485,930	-552,721	-32,038,651
COOK	2012	220	1,287	-15,015,067	-4,499	-15,019,566
COOK	2013	47	161	-1,228,489	0	-1,228,489
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
CUMBERLAND	2013	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
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
DEKALB	2010	1	6	-295,555	0	-295,555
DEKALB	2011	4	16	-732,843	0	-732,843
DEKALB	2012	0	5	-145,596	0	-145,596
DEKALB	2013	0	1	-50,694	0	-50,694
DEWITT	2007	0	0	0	0	0
DEWITT	2009	2	2	-4,089,542	0	-4,089,542
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
DOUGLAS	2013	1	1	-279,319	0	-279,319
DUPAGE	2007	150	66	-16,531,660	0	-16,531,660
DUPAGE	2008	159	187	-34,794,803	-3,329,927	-38,124,730
DUPAGE	2009	161	200	-40,283,112	-2,908,729	-43,191,841
DUPAGE	2010	172	218	-42,124,578	-9,501,465	-51,626,043
DUPAGE	2011	228	255	-49,144,448	-855,680	-50,000,128
DUPAGE	2012	102	113	-19,057,136	-1,398,640	-20,455,776
DUPAGE	2013	39	20	-2,081,929	0	-2,081,929
EDGAR	2009	0	0	0	0	0
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	2	3	0	-317,086	-317,086
EFFINGHAM	2011	0	1	0	-12,520	-12,520
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
FRANKLIN	2011	2	1	-2,284,490	0	-2,284,490
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	3	4	-1,744,445	0	-1,744,445
FULTON	2012	2	4	-463,113	-1,841,792	-2,304,905
GREENE	2010	0	2	-3,229	0	-3,229
GREENE	2012	1	1	-99,231	0	-99,231
GRUNDY	2007	6	1	-2,149,900	0	-2,149,900
GRUNDY	2008	3	8	-23,576,926	0	-23,576,926
GRUNDY	2009	4	2	-8,647,287	0	-8,647,287
GRUNDY	2010	2	2	-8,647,287	0	-8,647,287
GRUNDY	2011	5	0	0	0	0
GRUNDY	2012	2	0	0	0	0
GRUNDY	2013	1	0	0	0	0
HANCOCK	2007	0	0	0	0	0
HANCOCK	2009	0	0	0	0	0
HANCOCK	2013	0	0	0	0	0
HENRY	2007	1	1	0	0	0
HENRY	2008	1	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
HENRY	2009	1	0	0	0	0
HENRY	2010	2	0	0	0	0
HENRY	2011	3	1	-197,993	0	-197,993
IROQUOIS	2012	2	0	0	0	0
JACKSON	2007	1	1	-218,780	0	-218,780
JACKSON	2008	3	3	-426,518	-176,637	-603,155
JACKSON	2009	2	2	0	-503,207	-503,207
JACKSON	2010	1	1	-9,744,280	0	-9,744,280
JACKSON	2011	3	6	-9,503,758	-46,526	-9,550,284
JACKSON	2012	1	11	-263,882	0	-263,882
JACKSON	2013	0	3	-62,503	0	-62,503
JASPER	2009	3	27	-8,937,875	0	-8,937,875
JASPER	2010	3	27	-15,937,876	0	-15,937,876
JASPER	2011	3	27	-23,937,872	0	-23,937,872
JASPER	2012	6	27	-21,902,763	0	-21,902,763
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	2	7	-797,384	0	-797,384
JEFFERSON	2012	1	3	-275,894	0	-275,894
JERSEY	2007	0	0	0	0	0
JERSEY	2009	0	0	0	0	0
JERSEY	2010	2	2	-74,665	0	-74,665
JERSEY	2011	2	6	-212,205	0	-212,205
JERSEY	2012	0	4	-25,630	0	-25,630
JO DAVIESS	2008	0	0	0	0	0
JO DAVIESS	2009	8	1	0	-196,090	-196,090
JO DAVIESS	2010	6	0	0	0	0
JO DAVIESS	2011	2	0	0	0	0
JO DAVIESS	2012	1	1	-196,090	0	-196,090
KANE	2007	46	59	-8,426,174	-308,644	-8,734,818
KANE	2008	57	92	-8,319,609	-2,506,825	-10,826,434
KANE	2009	93	133	-22,256,880	-2,142,692	-24,399,572
KANE	2010	87	105	-12,718,606	-196,195	-12,914,801
KANE	2011	96	123	-16,387,115	-59,020	-16,446,135
KANE	2012	53	142	-6,960,887	0	-6,960,887
KANE	2013	15	16	-1,265,100	-45,739	-1,310,839
KANKAKEE	2007	8	3	-676,539	-1,890,307	-2,566,846
KANKAKEE	2008	9	12	-3,462,214	-1,663,031	-5,125,245
KANKAKEE	2009	12	17	-1,280,681	-1,598,065	-2,878,746
KANKAKEE	2010	16	15	-1,873,540	-1,761,608	-3,635,148
KANKAKEE	2011	6	53	-2,711,713	0	-2,711,713
KANKAKEE	2012	4	39	-5,934,610	0	-5,934,610
KANKAKEE	2013	0	1	-13,397	0	-13,397
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	14	29	-1,218,905	0	-1,218,905
KENDALL	2012	7	11	-1,304,710	0	-1,304,710

## 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	2013	3	2	-419,462	0	-419,462
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	3	4	-355,990	0	-355,990
KNOX	2011	4	5	-219,610	0	-219,610
KNOX	2012	5	3	-832,460	0	-832,460
KNOX	2013	0	0	0	0	0
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	35	34	-2,458,705	0	-2,458,705
LAKE	2010	30	41	-3,666,850	-4,281	-3,671,131
LAKE	2011	67	62	-9,591,164	0	-9,591,164
LAKE	2012	53	84	-5,099,260	0	-5,099,260
LAKE	2013	24	38	-961,306	0	-961,306
LASALLE	2007	1	1	-117,470	0	-117,470
LASALLE	2008	2	4	-709,548	0	-709,548
LASALLE	2009	4	3	-610,527	0	-610,527
LASALLE	2010	2	4	-1,181,121	-7,333	-1,188,454
LASALLE	2011	8	5	-2,061,703	0	-2,061,703
LASALLE	2012	2	2	-37,037	0	-37,037
LASALLE	2013	0	1	-10,862	0	-10,862
LAWRENCE	2010	0	0	0	0	0
LEE	2009	0	1	-64,100	0	-64,100
LEE	2010	1	1	-29,525	0	-29,525
LEE	2012	1	0	0	0	0
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
LIVINGSTON	2011	0	0	0	0	0
LIVINGSTON	2012	0	0	0	0	0
LOGAN	2010	0	1	-35,000	0	-35,000
LOGAN	2012	1	1	0	-732,230	-732,230
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	20	30	-4,780,307	-165,700	-4,946,007
MACON	2011	14	42	-3,544,635	-48,000	-3,592,635
MACON	2012	10	21	-2,105,912	0	-2,105,912
MACON	2013	2	6	-492,293	0	-492,293
MADISON	2007	33	70	-6,129,484	-147,790	-6,277,274
MADISON	2008	23	124	-5,355,483	-917,540	-6,273,023
MADISON	2009	23	106	-1,796,080	-2,902,010	-4,698,090
MADISON	2010	35	49	-2,375,320	-7,545,233	-9,920,553
MADISON	2011	18	19	-834,192	-4,110,406	-4,944,598
MADISON	2012	15	16	-1,351,650	-1,715,336	-3,066,986
MADISON	2013	5	5	0	-1,428,057	-1,428,057
MARION	2008	1	1	-95,530	0	-95,530
MARION	2010	6	7	-743,470	0	-743,470
MARION	2011	5	3	-54,000	0	-54,000

## 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
MARION	2012	3	2	-570,470	0	-570,470
MARION	2013	1	2	-78,960	0	-78,960
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
MARSHALL	2011	0	2	-35,855	0	-35,855
MASON	2007	0	1	-37,115	0	-37,115
MASON	2011	0	1	-38,329	0	-38,329
MASSAC	2008	0	1	-37,130	0	-37,130
MASSAC	2012	1	0	0	0	0
MCDONOUGH	2008	0	0	0	0	0
MCDONOUGH	2009	2	2	-167,650	0	-167,650
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	19	138	-2,246,908	0	-2,246,908
MCHENRY	2011	14	131	-825,344	0	-825,344
MCHENRY	2012	3	16	-313,802	0	-313,802
MCHENRY	2013	2	1	-45,226	0	-45,226
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	20	-1,102,984	-70,000	-1,172,984
MCLEAN	2012	4	6	-556,998	0	-556,998
MCLEAN	2013	1	1	-119,885	0	-119,885
MERCER	2007	0	1	0	-34,928	-34,928
MERCER	2008	0	1	-34,928	0	-34,928
MERCER	2011	1	0	0	0	0
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	1	-71,060	0	-71,060
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
MONTGOMERY	2011	1	1	-531,950	0	-531,950
MONTGOMERY	2012	1	1	-350,150	0	-350,150
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	3	2	-411,680	0	-411,680
MORGAN	2012	2	3	-428,180	-27,780	-455,960
MOULTRIE	2007	1	4	-213,964	0	-213,964
MOULTRIE	2008	1	4	-232,758	0	-232,758
MOULTRIE	2011	3	4	-80,820	0	-80,820
MOULTRIE	2012	1	2	-38,326	0	-38,326
OGLE	2007	2	3	-4,974,153	0	-4,974,153
OGLE	2008	5	7	-4,912,466	0	-4,912,466

## 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
OGLE	2009	3	10	-4,568,536	-175,332	-4,743,868
OGLE	2010	0	3	-1,831,476	0	-1,831,476
OGLE	2011	2	5	-133,330	0	-133,330
OGLE	2013	3	0	0	0	0
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	33	80	-3,599,678	0	-3,599,678
PEORIA	2011	26	112	-7,963,585	-97,510	-8,061,095
PEORIA	2012	23	91	-4,711,399	0	-4,711,399
PEORIA	2013	8	39	-1,430,070	0	-1,430,070
PIATT	2007	0	0	0	0	0
PIATT	2008	0	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
PUTNAM	2012	0	0	0	0	0
RICHLAND	2009	0	1	-68,476	0	-68,476
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	4	6	-1,251,712	0	-1,251,712
ROCK ISLAND	2012	6	4	-1,205,885	0	-1,205,885
SALINE	2007	0	1	0	-15,170	-15,170
SALINE	2009	1	1	-78,475	0	-78,475
SALINE	2010	3	1	-1,121,345	0	-1,121,345
SALINE	2011	2	3	0	-856,809	-856,809
SALINE	2012	1	1	-525,235	0	-525,235
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	23	80	-10,065,309	-1,622,425	-11,687,734
SANGAMON	2011	27	90	-9,467,935	-748,068	-10,216,003
SANGAMON	2012	12	56	-7,328,932	-78,363	-7,407,295
SANGAMON	2013	0	0	0	0	0
SHELBY	2011	0	0	0	0	0
SHELBY	2012	1	1	-78,269	0	-78,269
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	35	42	-5,093,256	0	-5,093,256
ST. CLAIR	2012	18	81	-4,951,265	-419,562	-5,370,827
ST. CLAIR	2013	5	0	0	0	0
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	1	0	-96,410	-96,410



## 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
STEPHENSON	2012	2	5	-241,663	0	-241,663
STEPHENSON	2013	1	0	0	0	0
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	7	27	-1,980,610	0	-1,980,610
TAZEWELL	2012	12	20	-2,596,440	0	-2,596,440
TAZEWELL	2013	1	2	-265,250	0	-265,250
UNION	2008	1	0	0	0	0
UNION	2013	1	0	0	0	0
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
VERMILION	2011	2	9	-321,837	0	-321,837
VERMILION	2012	6	7	-547,762	0	-547,762
VERMILION	2013	0	0	0	0	0
WARREN	2010	0	0	0	0	0
WAYNE	2011	1	1	-208,485	0	-208,485
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	92	87	-17,209,709	-1,237,210	-18,446,919
WILL	2011	92	88	-12,195,106	0	-12,195,106
WILL	2012	29	25	-2,330,924	0	-2,330,924
WILL	2013	11	4	-328,739	0	-328,739
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	2	2	-836,130	0	-836,130
WILLIAMSON	2011	2	1	-133,120	0	-133,120
WILLIAMSON	2012	1	2	0	-137,750	-137,750
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	17	14	-1,209,371	-116,631	-1,326,002
WINNEBAGO	2011	7	8	-498,410	0	-498,410
WINNEBAGO	2012	3	8	-216,864	0	-216,864
WINNEBAGO	2013	0	1	-17,799	0	-17,799
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-01/15)**



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