



Property Tax Appeal Board

2016 Annual Report



State of Illinois
PROPERTY TAX APPEAL BOARD

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February 1, 2017

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 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

Kevin L. Freeman
Chicago

Jim Bilotta
Lockport

Robert J. Steffen
South Barrington

Dana D. Kinion (Acting)
Springfield

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:

- **Mauro Glorioso, Chairman** (*Westchester*)
- **Kevin L. Freeman** (*Chicago*)
- **Jim Bilotta** (*Lockport*)
- **Robert J. Steffen** (*South Barrington*)
- **Dana D. Kinion** (*Springfield*)

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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 19,543 residential appeals consisting of 31,523 properties during calendar year 2016.

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 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

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	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	2010	0	0	0	0	0
ALEXANDER	2011	0	3	0	-1,500	-1,500
ALEXANDER	2012	0	0	0	0	0
BOND	2012	1	1	-168,749	0	-168,749
BOONE	2009	9	15	-2,346,468	0	-2,346,468
BOONE	2010	8	12	-1,409,645	0	-1,409,645
BOONE	2011	5	14	-327,985	-21,233	-349,218
BOONE	2012	2	7	-507,317	0	-507,317
BOONE	2013	1	1	-121,973	0	-121,973
BOONE	2015	0	1	-2,166	0	-2,166
BUREAU	2009	3	6	-594,272	-526,255	-1,120,527
BUREAU	2010	1	4	-94,957	-537,616	-632,573
BUREAU	2011	3	7	-642,937	-1,121,133	-1,764,070
BUREAU	2012	4	7	280,618	-370,168	-89,550
BUREAU	2013	2	3	-167,191	-349,974	-517,165
BUREAU	2014	2	2	-351,166	0	-351,166
BUREAU	2015	1	9	-278,480	0	-278,480
CALHOUN	2010	0	2	-60,060	0	-60,060
CARROLL	2012	1	1	-39,352	0	-39,352
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	3	21	-414,760	-67,835	-482,595
CHAMPAIGN	2013	7	12	-183,150	-1,072,331	-1,255,481
CHAMPAIGN	2014	0	1	-17,117	0	-17,117
CHAMPAIGN	2015	2	1	-2,718,630	0	-2,718,630
CHRISTIAN	2010	1	1	-115,459	0	-115,459
CHRISTIAN	2011	0	0	0	0	0
CLARK	2014	0	1	0	-13,160	-13,160
CLAY	2014	1	1	-95,274	0	-95,274
CLINTON	2009	2	3	-212,890	-36,175	-249,065
CLINTON	2010	0	1	813,280	0	813,280
CLINTON	2011	1	1	-36,175	0	-36,175
CLINTON	2012	0	2	-26,136	0	-26,136
CLINTON	2013	0	1	0	0	0
CLINTON	2014	0	0	0	0	0
COLES	2009	3	5	-752,194	0	-752,194
COLES	2010	3	60	-644,564	-1,015,840	-1,660,404
COLES	2011	2	58	-905,276	-93,570	-998,846
COLES	2012	2	3	0	-866,552	-866,552
COLES	2013	2	4	0	-867,416	-867,416
COLES	2014	0	0	0	0	0
COOK	2009	1,269	9,426	-255,705,293	-50,206,975	-305,912,268
COOK	2010	1,006	9,058	-222,327,588	-19,941,494	-242,269,082
COOK	2011	576	7,325	-137,395,389	-5,558,548	-142,953,937
COOK	2012	400	5,635	-55,307,697	-28,762,701	-84,070,398
COOK	2013	199	2,102	-42,804,210	-4,119,823	-46,924,033
COOK	2014	114	532	-26,422,543	-1,285,895	-27,708,438

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
COOK	2015	35	45	-814,518	0	-814,518
CRAWFORD	2009	1	1	-956,333	0	-956,333
CRAWFORD	2011	0	1	-39,436	0	-39,436
CRAWFORD	2012	0	1	-46,921	0	-46,921
CRAWFORD	2013	0	1	-46,921	0	-46,921
CUMBERLAND	2011	0	1	-9,978	0	-9,978
CUMBERLAND	2013	0	0	0	0	0
CUMBERLAND	2014	0	1	-22,265	0	-22,265
DEKALB	2009	7	12	-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	2	3	-75,694	0	-75,694
DEKALB	2014	1	2	-51,275	0	-51,275
DEWITT	2009	2	2	-4,089,542	0	-4,089,542
DOUGLAS	2009	0	1	-6,670	0	-6,670
DOUGLAS	2010	0	1	0	-3,883	-3,883
DOUGLAS	2013	1	1	-279,319	0	-279,319
DOUGLAS	2014	0	1	-10,439	0	-10,439
DUPAGE	2009	161	209	-40,283,112	-2,659,399	-42,942,511
DUPAGE	2010	177	226	-42,124,578	-9,912,415	-52,036,993
DUPAGE	2011	274	302	-59,379,271	-818,630	-60,197,901
DUPAGE	2012	159	198	-32,279,108	-2,172,250	-34,451,358
DUPAGE	2013	116	205	-15,666,024	-1,012,012	-16,678,036
DUPAGE	2014	41	67	-4,986,467	577,505	-4,408,962
DUPAGE	2015	21	5	-632,618	0	-632,618
EDGAR	2009	0	1	0	0	0
EDGAR	2011	0	1	-11,000	0	-11,000
EFFINGHAM	2009	1	2	0	-179,053	-179,053
EFFINGHAM	2010	2	3	0	-317,086	-317,086
EFFINGHAM	2011	2	3	0	-315,623	-315,623
FAYETTE	2009	0	1	0	-84,509	-84,509
FAYETTE	2014	1	1	0	-203,327	-203,327
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
FRANKLIN	2012	1	1	-2,415,545	0	-2,415,545
FULTON	2009	1	1	-63,627	0	-63,627
FULTON	2010	0	3	-84,497	-4,590	-89,087
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
GREENE	2014	0	1	-24,174	0	-24,174
GRUNDY	2009	4	2	-8,647,287	0	-8,647,287
GRUNDY	2010	3	4	-22,094,397	1,275,200	-20,819,197
GRUNDY	2011	6	2	-15,179,000	0	-15,179,000
GRUNDY	2012	4	2	-15,114,110	0	-15,114,110
GRUNDY	2013	2	1	-16,114,110	0	-16,114,110
GRUNDY	2014	3	1	-13,114,110	0	-13,114,110
HANCOCK	2009	0	0	0	0	0
HANCOCK	2013	2	4	-277,705	0	-277,705

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
HENRY	2009	1	0	0	0	0
HENRY	2010	2	0	0	0	0
HENRY	2011	3	1	-197,993	0	-197,993
IROQUOIS	2011	1	3	-147,074	0	-147,074
IROQUOIS	2012	2	0	0	0	0
JACKSON	2009	2	2	0	-503,207	-503,207
JACKSON	2010	1	1	-9,744,280	0	-9,744,280
JACKSON	2011	3	11	-9,503,758	-172,096	-9,675,854
JACKSON	2012	1	11	-263,882	0	-263,882
JACKSON	2013	3	7	-935,281	0	-935,281
JACKSON	2014	3	4	-20,409,501	0	-20,409,501
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	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
JEFFERSON	2013	1	9	0	-121,556	-121,556
JEFFERSON	2014	2	0	0	0	0
JEFFERSON	2015	0	0	0	0	0
JERSEY	2009	0	1	0	-3,022	-3,022
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
JERSEY	2013	0	0	0	0	0
JERSEY	2014	0	1	-23,870	0	-23,870
JERSEY	2015	0	0	0	0	0
JO DAVIESS	2009	8	1	0	-196,090	-196,090
JO DAVIESS	2010	7	1	-196,090	0	-196,090
JO DAVIESS	2011	4	1	-196,090	0	-196,090
JO DAVIESS	2012	1	3	-196,090	0	-196,090
JO DAVIESS	2014	2	2	-79,872	0	-79,872
JO DAVIESS	2015	0	0	0	0	0
KANE	2009	94	141	-22,256,880	-4,857,896	-27,114,776
KANE	2010	89	122	-12,726,452	-3,249,294	-15,975,746
KANE	2011	107	136	-17,950,002	-664,392	-18,614,394
KANE	2012	80	183	-11,602,065	-1,827,329	-13,429,394
KANE	2013	55	85	-6,598,806	-108,116	-6,706,922
KANE	2014	40	47	-3,040,204	0	-3,040,204
KANE	2015	37	20	-2,217,206	0	-2,217,206
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	8	42	-6,234,907	-3,667	-6,238,574
KANKAKEE	2013	2	5	-165,135	0	-165,135
KANKAKEE	2014	7	2	-17,064	0	-17,064
KANKAKEE	2015	2	1	-174,419	0	-174,419
KENDALL	2009	6	3	-20,048,907	0	-20,048,907
KENDALL	2010	7	3	-1,009,148	0	-1,009,148
KENDALL	2011	15	31	-2,841,231	0	-2,841,231

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	2012	10	19	-7,841,341	0	-7,841,341
KENDALL	2013	18	15	-4,308,949	0	-4,308,949
KENDALL	2014	14	13	-1,913,824	0	-1,913,824
KENDALL	2015	5	13	-638,416	0	-638,416
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	9	12	-1,209,690	-57,985	-1,267,675
KNOX	2013	2	4	-315,520	0	-315,520
KNOX	2014	1	1	-162,060	0	-162,060
LAKE	2009	39	40	-2,960,423	0	-2,960,423
LAKE	2010	30	42	-3,666,850	-4,281	-3,671,131
LAKE	2011	82	75	-11,206,224	0	-11,206,224
LAKE	2012	76	163	-8,482,994	-176,631	-8,659,625
LAKE	2013	55	145	-14,151,868	635,730	-13,516,138
LAKE	2014	76	167	-9,286,451	0	-9,286,451
LAKE	2015	27	77	-3,821,364	0	-3,821,364
LASALLE	2009	4	3	-610,527	0	-610,527
LASALLE	2010	3	5	-1,181,121	-1,456,946	-2,638,067
LASALLE	2011	9	6	-2,061,703	-783,333	-2,845,036
LASALLE	2012	2	2	-37,037	0	-37,037
LASALLE	2013	2	2	-65,195	0	-65,195
LASALLE	2014	1	3	-86,516	0	-86,516
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	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
LIVINGSTON	2013	1	0	0	0	0
LIVINGSTON	2014	1	0	0	0	0
LOGAN	2010	0	1	-35,000	0	-35,000
LOGAN	2011	1	2	0	-1,059,584	-1,059,584
LOGAN	2012	1	1	0	-732,230	-732,230
LOGAN	2013	1	1	-712,510	0	-712,510
MACON	2009	24	127	-5,348,655	-678,374	-6,027,029
MACON	2010	21	31	-5,138,640	-165,700	-5,304,340
MACON	2011	18	48	-4,651,388	-51,333	-4,702,721
MACON	2012	19	41	-4,049,879	0	-4,049,879
MACON	2013	15	27	-2,508,734	-249,095	-2,757,829
MACON	2014	6	7	-1,571,090	0	-1,571,090
MACON	2015	1	0	0	0	0
MADISON	2009	25	107	-1,733,165	-2,902,010	-4,635,175
MADISON	2010	37	49	-2,375,320	-7,545,233	-9,920,553
MADISON	2011	33	33	-2,405,202	-4,855,536	-7,260,738
MADISON	2012	34	32	-2,898,430	-1,715,336	-4,613,766
MADISON	2013	31	31	-2,406,570	-2,500,307	-4,906,877
MADISON	2014	19	11	-3,281,860	-4,633,320	-7,915,180
MADISON	2015	13	11	-2,502,590	0	-2,502,590
MARION	2010	6	7	-743,470	0	-743,470

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	2011	5	3	-54,000	0	-54,000
MARION	2012	4	4	-610,470	0	-610,470
MARION	2013	3	2	-78,960	0	-78,960
MARION	2014	1	1	-870	0	-870
MARSHALL	2009	1	5	-81,625	0	-81,625
MARSHALL	2010	1	1	-4,320	0	-4,320
MARSHALL	2011	0	3	-80,082	0	-80,082
MARSHALL	2012	0	3	-41,047	0	-41,047
MARSHALL	2013	0	2	-23,253	0	-23,253
MARSHALL	2014	0	1	-19,000	0	-19,000
MARSHALL	2015	0	1	-25,913	0	-25,913
MASON	2011	0	5	-38,329	0	-38,329
MASSAC	2012	1	0	0	0	0
MCDONOUGH	2009	2	2	-167,650	0	-167,650
MCHENRY	2009	28	114	-3,887,371	0	-3,887,371
MCHENRY	2010	19	138	-2,246,908	0	-2,246,908
MCHENRY	2011	17	133	-912,183	-377,823	-1,290,006
MCHENRY	2012	7	22	-793,688	-13,606	-807,294
MCHENRY	2013	10	9	-228,439	-9,608	-238,047
MCHENRY	2014	5	6	-87,765	0	-87,765
MCHENRY	2015	4	0	0	0	0
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	8	-629,269	0	-629,269
MCLEAN	2013	5	4	-713,783	0	-713,783
MCLEAN	2014	1	3	-26,390	0	-26,390
MCLEAN	2015	1	0	0	0	0
MENARD	2015	0	2	-7,000	0	-7,000
MERCER	2011	1	0	0	0	0
MONROE	2009	1	2	0	0	0
MONROE	2010	1	3	-344,509	0	-344,509
MONROE	2011	1	1	-71,060	0	-71,060
MONROE	2012	1	2	-124,820	-85,200	-210,020
MONROE	2013	0	1	-22,340	0	-22,340
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	2009	1	0	0	0	0
MORGAN	2010	2	0	0	0	0
MORGAN	2011	3	3	-421,680	0	-421,680
MORGAN	2012	2	3	-428,180	-27,780	-455,960
MORGAN	2013	6	10	-686,580	0	-686,580
MORGAN	2014	0	3	-101,970	0	-101,970
MOULTRIE	2010	1	1	0	-63,103	-63,103
MOULTRIE	2011	5	5	-80,820	-860,800	-941,620
MOULTRIE	2012	3	4	-38,326	-886,010	-924,336
MOULTRIE	2013	2	1	0	-141,036	-141,036
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

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	2012	1	3	-3	0	-3
OGLE	2013	4	3	-3	0	-3
OGLE	2014	3	0	0	0	0
OGLE	2015	0	0	0	0	0
PEORIA	2009	52	104	-7,909,633	-528,330	-8,437,963
PEORIA	2010	33	81	-3,599,678	-77,020	-3,676,698
PEORIA	2011	38	156	-16,328,925	-117,357	-16,446,282
PEORIA	2012	55	180	-16,953,929	0	-16,953,929
PEORIA	2013	43	146	-12,035,180	0	-12,035,180
PEORIA	2014	14	87	-4,116,550	0	-4,116,550
PEORIA	2015	1	2	-96,880	0	-96,880
PIKE	2009	1	1	-187,930	0	-187,930
PIKE	2012	0	2	-111,900	0	-111,900
PUTNAM	2009	1	0	0	0	0
PUTNAM	2011	1	0	0	0	0
PUTNAM	2012	0	0	0	0	0
PUTNAM	2013	0	0	0	0	0
PUTNAM	2014	0	0	0	0	0
RICHLAND	2009	0	1	-68,476	0	-68,476
ROCK ISLAND	2009	13	10	-540,457	-673,999	-1,214,456
ROCK ISLAND	2010	12	11	-1,838,138	-22,998	-1,861,136
ROCK ISLAND	2011	10	16	-2,009,629	0	-2,009,629
ROCK ISLAND	2012	14	13	-2,175,460	0	-2,175,460
ROCK ISLAND	2013	6	7	-792,919	0	-792,919
ROCK ISLAND	2014	6	7	-1,050,611	0	-1,050,611
ROCK ISLAND	2015	4	1	-114,690	0	-114,690
SALINE	2009	1	1	-78,475	0	-78,475
SALINE	2010	3	2	-1,121,345	-179,958	-1,301,303
SALINE	2011	2	3	0	-856,809	-856,809
SALINE	2012	2	2	-929,839	0	-929,839
SALINE	2013	1	1	-404,604	0	-404,604
SANGAMON	2009	19	48	-4,310,870	-457,842	-4,768,712
SANGAMON	2010	23	82	-10,065,309	-2,704,394	-12,769,703
SANGAMON	2011	28	101	-9,721,380	-749,781	-10,471,161
SANGAMON	2012	17	66	-8,194,129	-78,363	-8,272,492
SANGAMON	2013	11	23	-2,651,614	-509,324	-3,160,938
SANGAMON	2014	3	1	-520,523	0	-520,523
SANGAMON	2015	0	4	-7,816	0	-7,816
SHELBY	2011	0	0	0	0	0
SHELBY	2012	1	1	-78,269	0	-78,269
SHELBY	2013	1	1	-43,269	0	-43,269
ST. CLAIR	2009	21	89	-4,014,693	-19,874	-4,034,567
ST. CLAIR	2010	36	75	-91,140,284	-200,326	-91,340,610
ST. CLAIR	2011	40	42	-5,093,256	0	-5,093,256
ST. CLAIR	2012	31	90	-5,647,960	-419,562	-6,067,522
ST. CLAIR	2013	23	55	-3,361,802	0	-3,361,802
ST. CLAIR	2014	23	29	-3,290,801	-4,291	-3,295,092
ST. CLAIR	2015	1	1	-846	0	-846
STARK	2014	1	1	0	0	0
STARK	2015	1	1	0	0	0
STEPHENSON	2009	0	1	-10,574	0	-10,574
STEPHENSON	2010	0	1	-10,574	0	-10,574

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	2011	0	1	0	-96,410	-96,410
STEPHENSON	2012	2	5	-241,663	0	-241,663
STEPHENSON	2013	1	1	0	-14,295	-14,295
STEPHENSON	2014	0	0	0	0	0
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	8	29	-1,980,610	-1,260,780	-3,241,390
TAZEWELL	2012	14	25	-3,031,518	0	-3,031,518
TAZEWELL	2013	15	33	-3,351,438	0	-3,351,438
TAZEWELL	2014	14	23	-2,565,020	-2,582,543	-5,147,563
TAZEWELL	2015	3	1	-32,700	0	-32,700
UNION	2013	1	0	0	0	0
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	7	8	-547,762	-120,867	-668,629
VERMILION	2013	1	0	0	0	0
WARREN	2010	0	0	0	0	0
WAYNE	2011	1	1	-208,485	0	-208,485
WHITE	2012	0	1	0	-52,449	-52,449
WHITE	2013	0	0	0	0	0
WHITESIDE	2015	1	0	0	0	0
WILL	2009	56	47	-11,997,897	-117,035	-12,114,932
WILL	2010	102	87	-17,209,709	-1,237,210	-18,446,919
WILL	2011	114	105	-13,166,239	-337,367	-13,503,606
WILL	2012	56	48	-7,876,478	0	-7,876,478
WILL	2013	65	28	-2,503,223	-99,999	-2,603,222
WILL	2014	53	20	-1,431,708	0	-1,431,708
WILL	2015	12	8	-590,775	0	-590,775
WILLIAMSON	2009	6	10	0	-858,041	-858,041
WILLIAMSON	2010	2	2	-836,130	0	-836,130
WILLIAMSON	2011	3	2	-133,120	-481,825	-614,945
WILLIAMSON	2012	4	5	-134,120	-512,565	-646,685
WILLIAMSON	2013	1	1	-141,657	0	-141,657
WILLIAMSON	2014	1	0	0	0	0
WINNEBAGO	2009	8	10	-2,220,709	0	-2,220,709
WINNEBAGO	2010	17	15	-1,209,371	-121,464	-1,330,835
WINNEBAGO	2011	11	13	-857,857	-1,978,167	-2,836,024
WINNEBAGO	2012	5	12	-368,470	-1,712,047	-2,080,517
WINNEBAGO	2013	1	23	-293,139	-117,500	-410,639
WINNEBAGO	2014	1	13	-85,636	-206,569	-292,205
WINNEBAGO	2015	5	2	-61,413	0	-61,413
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
WOODFORD	2012	0	3	-123,899	0	-123,899
WOODFORD	2013	0	1	-30,217	0	-30,217
WOODFORD	2014	0	0	0	0	0

PTAB-21 (R-01/17)



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