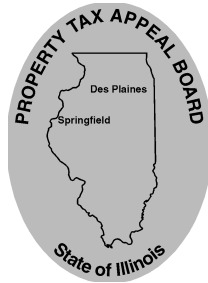


State of Illinois
JB Pritzker, Governor

Illinois Property Tax Appeal Board
Mauro Glorioso, Chairman



Property Tax Appeal Board

2018 Annual Report



State of Illinois
PROPERTY TAX APPEAL BOARD

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February 1, 2019

Governor JB Pritzker
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 assessment 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
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
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 assessment 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** (*Frankfort*)
- **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 which serve the Board. The Board was created in 1967 to provide a 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.

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.

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 19,264 residential appeals consisting of 28,864 properties during calendar year 2018.

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).

For further information please contact:

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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	2011	1	1	-569,830	0	-569,830
ADAMS	2012	2	0	0	0	0
ADAMS	2015	2	3	-299,890	0	-299,890
ADAMS	2016	1	1	-437,110	0	-437,110
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	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
BOONE	2016	0	1	-28,341	0	-28,341
BOONE	2017	1	2	-163,228	0	-163,228
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	2	12	-530,161	0	-530,161
CALHOUN	2016	0	0	0	0	0
CARROLL	2012	1	1	-39,352	0	-39,352
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	3	10	-670,867	0	-670,867
CHAMPAIGN	2015	7	16	-3,373,380	-1,261,320	-4,634,700
CHAMPAIGN	2016	11	32	-3,317,670	0	-3,317,670
CHAMPAIGN	2017	2	2	-896,510	0	-896,510
CHRISTIAN	2011	0	0	0	0	0
CLARK	2014	0	1	0	-13,160	-13,160
CLARK	2015	0	0	0	0	0
CLAY	2014	1	1	-95,274	0	-95,274
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
CLINTON	2015	0	0	0	0	0
COLES	2011	2	58	-905,276	-93,570	-998,846
COLES	2012	2	3	0	-866,552	-866,552
COLES	2013	4	7	0	-1,146,704	-1,146,704
COLES	2014	2	5	-316,848	0	-316,848
COLES	2015	1	1	-27,077	0	-27,077
COLES	2016	1	6	-331,790	0	-331,790
COLES	2017	0	0	0	0	0
COOK	2011	877	9,163	-211,231,927	-8,934,676	-220,166,603
COOK	2012	734	9,869	-134,218,456	-36,032,238	-170,250,694
COOK	2013	548	9,371	-144,773,731	-17,640,724	-162,414,455
COOK	2014	431	9,028	-141,127,603	-4,345,991	-145,473,594
COOK	2015	362	4,932	-64,009,133	-5,067,725	-69,076,858
COOK	2016	140	1,896	-18,368,427	0	-18,368,427
COOK	2017	35	38	169,131	0	169,131
CRAWFORD	2011	0	1	-39,436	0	-39,436
CRAWFORD	2012	0	1	-46,921	0	-46,921

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	2013	0	1	-46,921	0	-46,921
CUMBERLAND	2011	0	1	-9,978	0	-9,978
CUMBERLAND	2012	0	0	0	0	0
CUMBERLAND	2013	0	0	0	0	0
CUMBERLAND	2014	0	1	-22,265	0	-22,265
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
DEKALB	2015	0	6	-47,000	-25,317	-72,317
DEKALB	2016	0	10	-205,872	0	-205,872
DEWITT	2011	1	0	0	0	0
DEWITT	2012	1	0	0	0	0
DEWITT	2013	1	0	0	0	0
DEWITT	2014	1	0	0	0	0
DOUGLAS	2013	1	1	-279,319	0	-279,319
DOUGLAS	2014	0	1	-10,439	0	-10,439
DOUGLAS	2016	1	2	-92,767	0	-92,767
DUPAGE	2011	275	302	-59,379,271	-818,630	-60,197,901
DUPAGE	2012	163	200	-32,279,108	-2,172,250	-34,451,358
DUPAGE	2013	132	227	-17,741,483	-2,174,273	-19,915,756
DUPAGE	2014	60	101	-7,733,487	-421,388	-8,154,875
DUPAGE	2015	88	88	-10,787,191	-229,250	-11,016,441
DUPAGE	2016	51	54	-3,948,951	0	-3,948,951
DUPAGE	2017	4	7	-509,528	0	-509,528
EDGAR	2011	0	1	-11,000	0	-11,000
EFFINGHAM	2011	2	3	0	-315,623	-315,623
EFFINGHAM	2012	2	2	0	-315,474	-315,474
EFFINGHAM	2013	2	2	0	-329,307	-329,307
FAYETTE	2014	1	1	0	-203,327	-203,327
FORD	2011	1	1	-11,202,180	0	-11,202,180
FORD	2012	1	1	-11,202,180	0	-11,202,180
FORD	2013	1	1	-11,202,180	0	-11,202,180
FORD	2014	1	1	-11,202,180	0	-11,202,180
FORD	2015	1	1	-11,202,180	0	-11,202,180
FORD	2016	1	1	-11,202,180	0	-11,202,180
FORD	2017	1	1	-11,202,180	0	-11,202,180
FRANKLIN	2011	2	1	-2,284,490	0	-2,284,490
FRANKLIN	2012	1	1	-2,415,545	0	-2,415,545
FRANKLIN	2013	1	2	-243,375	0	-243,375
FRANKLIN	2014	1	2	-243,375	0	-243,375
FRANKLIN	2015	1	2	-243,375	0	-243,375
FRANKLIN	2016	1	1	-121,725	0	-121,725
FULTON	2011	3	4	-1,744,445	0	-1,744,445
FULTON	2012	2	4	-463,113	-1,841,792	-2,304,905
FULTON	2014	1	1	-888,080	0	-888,080
FULTON	2015	3	8	-2,217,980	0	-2,217,980
FULTON	2016	3	10	-1,833,780	0	-1,833,780
GREENE	2012	1	1	-99,231	0	-99,231
GREENE	2014	0	1	-24,174	0	-24,174
GREENE	2015	1	1	-192,924	0	-192,924
GRUNDY	2011	6	2	-15,179,000	0	-15,179,000

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
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
GRUNDY	2015	0	1	0	-31,076	-31,076
GRUNDY	2016	2	4	-675,554	0	-675,554
HAMILTON	2015	4	6	-22,613,797	0	-22,613,797
HANCOCK	2013	2	4	-277,705	0	-277,705
HANCOCK	2016	0	1	0	-19,874	-19,874
HENRY	2011	3	1	-197,993	0	-197,993
HENRY	2014	0	0	0	0	0
HENRY	2015	1	1	-220,921	0	-220,921
HENRY	2016	0	1	-20,000	0	-20,000
HENRY	2017	0	1	-45,000	0	-45,000
IROQUOIS	2011	1	3	-147,074	0	-147,074
IROQUOIS	2012	2	0	0	0	0
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	5	7	-20,698,074	0	-20,698,074
JACKSON	2015	4	4	-681,259	0	-681,259
JACKSON	2016	1	3	-5,320	0	-5,320
JACKSON	2017	0	1	-43,018	0	-43,018
JASPER	2011	3	27	-23,937,872	0	-23,937,872
JASPER	2012	6	27	-21,902,763	0	-21,902,763
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	2011	2	6	-212,205	0	-212,205
JERSEY	2012	1	9	-190,835	-62,055	-252,890
JERSEY	2013	1	1	-160,620	0	-160,620
JERSEY	2014	1	2	-123,645	0	-123,645
JERSEY	2015	0	0	0	0	0
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	1	1	0	0	0
JO DAVIESS	2016	1	3	-369,660	0	-369,660
KANE	2011	107	136	-17,950,002	-664,392	-18,614,394
KANE	2012	87	192	-13,501,459	-1,951,820	-15,453,279
KANE	2013	69	102	-10,358,534	-421,379	-10,779,913
KANE	2014	60	88	-6,959,416	-3,057,268	-10,016,684
KANE	2015	99	225	-9,244,012	-1,224,730	-10,468,742
KANE	2016	67	62	-4,648,095	0	-4,648,095
KANE	2017	27	11	-505,914	0	-505,914
KANKAKEE	2011	7	54	-3,843,054	0	-3,843,054
KANKAKEE	2012	12	46	-7,617,291	-3,667	-7,620,958
KANKAKEE	2013	8	11	-1,721,938	-974,088	-2,696,026
KANKAKEE	2014	11	8	-2,149,446	0	-2,149,446
KANKAKEE	2015	8	10	-3,109,999	0	-3,109,999
KANKAKEE	2016	2	3	-2,371,409	0	-2,371,409

Change in Assessed Value for Commercial and Industrial Appeals

County	Year	Requests for reduction >= 100,000	Total cases decided	Total change in assessed value based on stipulations	Total change in assessed value based on PTAB decisions excluding stipulations	Total change in assessed value
KANKAKEE	2017	0	0	0	0	0
KENDALL	2011	15	31	-2,841,231	0	-2,841,231
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	14	-1,913,824	0	-1,913,824
KENDALL	2015	8	18	-906,718	0	-906,718
KENDALL	2016	5	11	-1,455,325	0	-1,455,325
KENDALL	2017	1	1	-72,239	0	-72,239
KNOX	2011	4	5	-219,610	0	-219,610
KNOX	2012	10	12	-1,209,690	-57,985	-1,267,675
KNOX	2013	4	4	-315,520	0	-315,520
KNOX	2014	3	1	-162,060	0	-162,060
KNOX	2015	2	1	-123,270	0	-123,270
KNOX	2016	2	3	-454,470	0	-454,470
LAKE	2011	85	79	-11,305,531	0	-11,305,531
LAKE	2012	80	169	-8,940,652	-176,631	-9,117,283
LAKE	2013	60	155	-15,514,267	635,730	-14,878,537
LAKE	2014	88	189	-12,503,693	-27,949	-12,531,642
LAKE	2015	93	250	-22,918,869	-188,960	-23,107,829
LAKE	2016	38	150	-5,706,715	0	-5,706,715
LAKE	2017	17	37	-1,406,403	0	-1,406,403
LASALLE	2011	9	6	-2,061,703	-783,333	-2,845,036
LASALLE	2012	4	3	-560,370	0	-560,370
LASALLE	2013	3	3	-588,528	0	-588,528
LASALLE	2014	2	4	-609,849	0	-609,849
LASALLE	2015	2	1	-523,333	0	-523,333
LASALLE	2016	0	1	-11,669	0	-11,669
LAWRENCE	2015	0	0	0	0	0
LEE	2012	1	0	0	0	0
LEE	2015	1	1	-172,058	0	-172,058
LIVINGSTON	2011	0	0	0	0	0
LIVINGSTON	2012	0	0	0	0	0
LIVINGSTON	2013	2	3	-117,314	0	-117,314
LIVINGSTON	2014	1	0	0	0	0
LIVINGSTON	2015	0	1	-8,507	0	-8,507
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
LOGAN	2014	1	2	0	-115,913	-115,913
LOGAN	2015	1	2	0	-122,763	-122,763
LOGAN	2016	1	0	0	0	0
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	7	7	-1,571,090	0	-1,571,090
MACON	2015	6	2	-738,330	0	-738,330
MACON	2016	7	7	-2,057,449	0	-2,057,449
MACON	2017	3	4	-1,039,067	0	-1,039,067
MADISON	2011	33	33	-2,405,202	-4,855,536	-7,260,738
MADISON	2012	36	32	-2,898,430	-1,715,336	-4,613,766
MADISON	2013	34	31	-2,406,570	-2,500,307	-4,906,877
MADISON	2014	23	13	-3,968,240	-4,633,320	-8,601,560

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	2015	19	15	-6,016,395	0	-6,016,395
MADISON	2016	11	68	-2,811,460	0	-2,811,460
MADISON	2017	6	5	-681,270	0	-681,270
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	2011	0	3	-80,082	0	-80,082
MARSHALL	2012	0	3	-41,047	0	-41,047
MARSHALL	2013	0	3	-74,980	0	-74,980
MARSHALL	2014	0	3	-102,307	0	-102,307
MARSHALL	2015	1	3	-5,559,220	0	-5,559,220
MARSHALL	2016	0	1	-32,208	0	-32,208
MASON	2011	0	5	-38,329	0	-38,329
MASSAC	2012	1	0	0	0	0
MASSAC	2015	1	2	-282,438	0	-282,438
MCDONOUGH	2016	0	1	-38,497	0	-38,497
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	6	10	-127,085	-163,819	-290,904
MCHENRY	2015	7	12	-174,076	-177,552	-351,628
MCHENRY	2016	3	10	-386,975	0	-386,975
MCHENRY	2017	0	1	-32,909	0	-32,909
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	2	5	-1,722,739	0	-1,722,739
MCLEAN	2015	14	13	-746,980	-11,730	-758,710
MCLEAN	2016	21	14	-2,793,636	0	-2,793,636
MCLEAN	2017	8	81	491,831	0	491,831
MENARD	2015	0	2	-7,000	0	-7,000
MERCER	2011	1	0	0	0	0
MERCER	2014	1	1	-380,887	0	-380,887
MERCER	2015	1	1	-382,650	0	-382,650
MERCER	2016	1	0	0	0	0
MONROE	2011	1	1	-71,060	0	-71,060
MONROE	2012	1	3	-147,160	-85,200	-232,360
MONROE	2013	1	2	-147,080	0	-147,080
MONROE	2014	0	0	0	0	0
MONROE	2015	0	2	-15,710	0	-15,710
MONROE	2016	0	0	0	0	0
MONTGOMERY	2011	1	1	-531,950	0	-531,950
MONTGOMERY	2012	1	1	-350,150	0	-350,150
MONTGOMERY	2016	0	0	0	0	0
MORGAN	2011	3	3	-421,680	0	-421,680
MORGAN	2012	3	4	-428,180	-263,620	-691,800
MORGAN	2013	6	11	-686,580	0	-686,580
MORGAN	2014	3	8	-678,680	0	-678,680
MORGAN	2015	0	1	-16,590	0	-16,590
MORGAN	2016	1	2	-516,350	0	-516,350
MOULTRIE	2011	5	5	-80,820	-860,800	-941,620

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
MOULTRIE	2012	3	4	-38,326	-886,010	-924,336
MOULTRIE	2013	4	3	-1,158,217	-141,036	-1,299,253
MOULTRIE	2014	2	2	-1,158,217	0	-1,158,217
MOULTRIE	2015	2	2	-1,537,137	0	-1,537,137
MOULTRIE	2016	1	1	-140,906	0	-140,906
OGLE	2011	2	5	-133,330	0	-133,330
OGLE	2012	1	3	-3	0	-3
OGLE	2013	8	3	-3	0	-3
OGLE	2014	6	0	0	0	0
OGLE	2015	4	2	0	0	0
OGLE	2016	3	0	0	0	0
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	44	158	-12,129,760	0	-12,129,760
PEORIA	2014	19	135	-5,809,610	0	-5,809,610
PEORIA	2015	21	145	-8,786,168	-399,483	-9,185,651
PEORIA	2016	23	145	-9,390,368	0	-9,390,368
PEORIA	2017	8	1	-98,330	0	-98,330
PERRY	2015	1	1	-23,073	0	-23,073
PIKE	2012	0	2	-111,900	0	-111,900
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
RANDOLPH	2012	1	1	-366,980	0	-366,980
RANDOLPH	2013	1	0	0	0	0
ROCK ISLAND	2011	10	16	-2,009,629	0	-2,009,629
ROCK ISLAND	2012	18	17	-2,584,575	0	-2,584,575
ROCK ISLAND	2013	9	14	-1,443,064	0	-1,443,064
ROCK ISLAND	2014	8	12	-1,571,187	0	-1,571,187
ROCK ISLAND	2015	8	9	-1,519,446	0	-1,519,446
ROCK ISLAND	2016	4	8	-1,434,727	0	-1,434,727
ROCK ISLAND	2017	2	2	-200,063	0	-200,063
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	2011	28	101	-9,721,380	-749,781	-10,471,161
SANGAMON	2012	18	68	-8,194,129	-200,071	-8,394,200
SANGAMON	2013	11	23	-2,651,614	-509,324	-3,160,938
SANGAMON	2014	4	8	-520,523	-593,185	-1,113,708
SANGAMON	2015	2	20	-990,818	-532,703	-1,523,521
SANGAMON	2016	2	11	-491,090	-237,822	-728,912
SCHUYLER	2016	1	0	0	0	0
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
SHELBY	2016	1	0	0	0	0
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	56	-3,361,802	-5,225	-3,367,027
ST. CLAIR	2014	27	37	-4,331,517	-4,291	-4,335,808
ST. CLAIR	2015	14	22	-3,044,120	0	-3,044,120

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	2016	5	30	-502,692	0	-502,692
ST. CLAIR	2017	2	3	-19,891	0	-19,891
STARK	2014	1	1	0	0	0
STARK	2015	1	1	0	0	0
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
STEPHENSON	2015	1	2	0	-218,753	-218,753
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	16	35	-3,960,098	0	-3,960,098
TAZEWELL	2014	16	26	-3,657,530	-2,582,543	-6,240,073
TAZEWELL	2015	16	25	-2,974,860	0	-2,974,860
TAZEWELL	2016	8	17	-1,056,340	0	-1,056,340
TAZEWELL	2017	0	18	-1,223,440	0	-1,223,440
UNION	2013	1	0	0	0	0
UNION	2016	2	0	0	0	0
VERMILION	2011	2	9	-321,837	0	-321,837
VERMILION	2012	8	8	-547,762	-120,867	-668,629
VERMILION	2013	2	2	-98,311	0	-98,311
VERMILION	2014	1	2	-98,311	0	-98,311
VERMILION	2015	1	2	0	-141,640	-141,640
WARREN	2012	0	2	-75,300	0	-75,300
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	2011	114	105	-13,166,239	-337,367	-13,503,606
WILL	2012	57	48	-7,876,478	0	-7,876,478
WILL	2013	72	45	-3,689,914	-99,999	-3,789,913
WILL	2014	66	38	-5,227,997	0	-5,227,997
WILL	2015	28	32	-7,368,653	0	-7,368,653
WILL	2016	14	20	-1,157,177	0	-1,157,177
WILL	2017	5	3	-59,375	0	-59,375
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
WILLIAMSON	2016	0	1	0	-5,444	-5,444
WINNEBAGO	2011	11	13	-857,857	-1,978,167	-2,836,024
WINNEBAGO	2012	7	14	-484,126	-1,712,047	-2,196,173
WINNEBAGO	2013	7	42	-1,755,326	-153,501	-1,908,827
WINNEBAGO	2014	7	45	-1,883,013	-254,492	-2,137,505
WINNEBAGO	2015	25	62	-4,459,191	-39,329	-4,498,520
WINNEBAGO	2016	18	50	-4,594,935	0	-4,594,935
WINNEBAGO	2017	3	3	-74,937	0	-74,937
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
WOODFORD	2015	1	2	-235,749	0	-235,749

PTAB-21 (R-01/19)



Printed on recycled paper - soy-based ink
Printed by authority of the State of Illinois
(150 copies - 01/19) PO# 2190205