



Property Tax Appeal Board

2019 Annual Report



State of Illinois PROPERTY TAX APPEAL BOARD

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February 1, 2020

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

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:

4	Kevin L. Freeman	(Chicago)
+	Jim Bilotta	(Frankfort)
4	Robert J. Steffen	(South Barrington)
4	Dana D. Kinion	(Sprinofield)

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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 aid the Board in performing its duties. The Board was created to provide a forum for taxpayers and taxing bodies 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.

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 19,196 residential appeals consisting of 24,603 parcels during calendar year 2019.

Synopsis of Representative Cases

Pursuant to Section 16-190(a) of the Property Tax Code (35 ILCS 200/16-190(a)), 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 under-standing 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 >= \$100,000

The third column lists the number of 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 appeals decided

The fourth column reports the total number of all commercial and industrial appeals, including the cases where the difference in the assessed value requested by the appellant and the assessed value established by 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 appeals where the requested change in the assessed value of the property 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 appeals where the requested change in the assessed value of the property 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.

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		# of appeals		Total change in	Total change in	
		with requests	Total	assessed value	assessed value based	Total change
		for reduction	appeals	based on	on PTAB decisions	in
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value
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
ADAMS	2017	1	1	-437,110	0	-437,110
ALEXANDER	2012	0	0	0	0	0
BOND	2012	1	1	-168,749	0	-168,749
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	2012	4	7	280,618	-370,168	-89,550
BUREAU	2013	2	3	-167,191	-349,974	-517,165
BUREAU	2013	2	2	-351,166	-349,974	-351,166
BUREAU	2014	2	12		-	
				-530,161	0	-530,161
CALHOUN	2016	0	0	0	0	00.050
CARROLL	2012	1	1	-39,352	0	-39,352
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	26	16	-3,373,380	-1,261,320	-4,634,700
CHAMPAIGN	2016	12	38	-4,951,220	-160,350	-5,111,570
CHAMPAIGN	2017	6	9	-5,034,180	0	-5,034,180
CHAMPAIGN	2018	1	1	-45,540	0	-45,540
CLARK	2014	0	1	0	-13,160	-13,160
CLARK	2015	1	1	0	-203,290	-203,290
CLAY	2014	1	1	-95,274	0	-95,274
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	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	2	2	-27,077	-200,000	-227,077
COLES	2015	3	13	-578,457	-433,068	-1,011,525
			8			
COLES	2017	6		-766,358	-346,205	-1,112,563
COOK	2012	737	9,916	-134,871,157	-36,366,360	-171,237,517
COOK	2013	569	9,608	-165,680,427	-18,365,930	-184,046,357
COOK	2014	523	10,172	-160,945,616	-5,546,501	-166,492,117
COOK	2015	624	12,290	-162,369,221	-6,480,559	-168,849,780
COOK	2016	328	7,299	-107,517,205	-2,059,484	-109,576,689
COOK	2017	199	3,547	-41,672,108	30	-41,672,078
COOK	2018	78	175	-2,897,199	0	-2,897,199
CRAWFORD	2012	0	1	-46,921	0	-46,921
CRAWFORD	2013	0	1	-46,921	0	-46,921
CUMBERLAND	2012	0	0	0	0	0
CUMBERLAND	2013	0	0	0	0	0
CUMBERLAND	2014	0	1	-22,265	0	-22,265
DEKALB	2012	0	5	-145,596	0	-145,596
DEKALB	2013	2	3	-75,694	0	-75,694
DEKALB	2013	1	2	-73,09 4 -51,275	0	-73,03 4 -51,275
PLIMLD	2014	ı	4	-51,275	U	-01,270

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		# of appeals		Total change in	Total change in	
		with requests	Total	assessed value	assessed value based	Total change
		for reduction	appeals	based on	on PTAB decisions	in
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value
DEKALB	2015	0	6	-47,000	-25,317	-72,317
DEKALB	2016	0	10	-205,872	0	-205,872
DEKALB	2017	5	1	-72,485	0	-72,485
DEKALB	2018	0	1	-61,720	0	-61,720
DEWITT	2012	1	0	0 1,7 20	0	01,720
DEWITT	2013	1	0	0	0	0
DEWITT	2013	1	0	0	0	0
		1		0	0	0
DEWITT	2015	l 4	0	0	U	0
DEWITT	2016	1	0	0	0	0
DEWITT	2017	0	1	-18,324	0	-18,324
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
DOUGLAS	2017	1	6	-432,440	0	-432,440
DUPAGE	2012	164	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	64	106	-8,181,334	-421,388	-8,602,722
DUPAGE	2015	108	130	-13,689,821	-229,250	-13,919,071
DUPAGE	2016	83	109	-7,590,012	-192,675	-7,782,687
	2017	49	89		-192,075	
DUPAGE				-7,259,319		-7,259,319
DUPAGE	2018	6	7	-670,230	0	-670,230
EDWARDS	2017	1	0	0	0	0
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	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	2012	<u>·</u> 1	<u>.</u> 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	2014	1	2	-243,375	· · · · · · · · · · · · · · · · · · ·	
		1	2		0	-243,375
FRANKLIN	2016	1	1	-121,725	0	-121,725
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
FULTON	2017	0	2	-25,280	0	-25,280
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	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	-13,114,110	-31,076	-31,076
GRUNDY	2016		1	-675,554	_	
		2	4	_	0	-675,554
GRUNDY	2017	0	0	0	0	U
GRUNDY	2018	0	0	0	0	0
HAMILTON	2015	4	6	-22,613,797	0	-22,613,797

			Ciai aii	u muusma	Appears	
		# of appeals with requests	Total	Total change in assessed value	Total change in assessed value based	Total change
	.,	for reduction	appeals	based on	on PTAB decisions	in .
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value
HANCOCK	2013	2	4	-277,705	0	-277,705
HANCOCK	2016	0	1	0	-19,874	-19,874
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	2012	2	0	0	0	0
JACKSON	2012	1	11	-263,882	0	-263,882
JACKSON	2013	3	7	-935,281	0	-935,281
JACKSON	2014	7	16	-20,698,074	-28,205,245	-48,903,319
JACKSON	2015	6	14	-681,259	-28,205,878	-28,887,137
JACKSON	2016	3	5	-1,381,089	0	-1,381,089
JACKSON	2017	1	1	-43,018	0	-43,018
JACKSON	2018	0	0	0	0	0
JASPER	2012	6	27	-21,902,763	0	-21,902,763
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
JEFFERSON	2017	2	5	-298,211	0	-298,211
JERSEY	2012	1	9	-190,835	-62,055	-252,890
JERSEY	2013	1	3	-160,620	-57,515	-218,135
JERSEY	2014	1	2	-123,645	07,010	-123,645
JERSEY	2015	0	0	-125,049	0	-123,049
JERSEY	2016	2	2	-1,137,490	0	-1,137,490
JERSEY	2017	0	2	-1, 137, 4 30 -21,431	0	
JERSEY	2017	1	0	-21,431 0	0	-21,431 0
JO DAVIESS	2012	<u></u>	3	-196,090	0	-196,090
	2012	2			0	
JO DAVIESS		4	2	-79,872		-79,872
JO DAVIESS	2015	1	1	0	0	0
JO DAVIESS	2016	I	3	-369,660		-369,660
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	111	250	-10,168,130	-1,410,293	-11,578,423
KANE	2016	107	290	-8,897,535	-308,538	-9,206,073
KANE	2017	72	127	-8,970,087	0	-8,970,087
KANE	2018	12	24	-929,908	-278,221	-1,208,129
KANKAKEE	2012	12	46	-7,617,291	-3,667	-7,620,958
KANKAKEE	2013	9	12	-1,847,816	-974,088	-2,821,904
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
KANKAKEE	2017	1	3	-340,866	0	-340,866
KANKAKEE	2018	1	0	0	0	0
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	13	-1,578,964	0	-1,578,964
KENDALL	2017	3	6	-712,098	0	-712,098
KENDALL	2018	1	2	-69,221	0	-69,221

		Comme	Ciai aii	u illuusiilai	Appears	
		# of appeals	Total	Total change in	Total change in assessed value based	Total abanga
		with requests		assessed value	on PTAB decisions	Total change
County	Year	for reduction >= 100,000	appeals decided	based on stipulations	excluding stipulations	in assessed value
KNOX	2012	10	19	-1,242,880	-57,985	-1,300,865
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
KNOX	2017	3	2	-636,030	0	-636,030
KNOX	2017	1	1	-116,670	0	-116,670
LAKE	2012	80	169	-8,940,652	-176,631	-9,117,283
LAKE	2012	60	155		635,730	
		88		-15,514,267		-14,878,537
LAKE	2014		189	-12,503,693	-27,949 488,060	-12,531,642
LAKE	2015	94	251	-23,068,571	-188,960	-23,257,531
LAKE	2016	56	219	-8,966,058	21,630	-8,944,428
LAKE	2017	60	184	-9,962,621	0	-9,962,621
LAKE	2018	24	46	-4,181,611	0	-4,181,611
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	1	1	-11,669	0	-11,669
LASALLE	2017	0	1	-11,667	0	-11,667
LASALLE	2018	0	0	0	0	0
LAWRENCE	2015	0	0	0	0	0
LEE	2012	1	0	0	0	0
LEE	2015	1	1	-172,058	0	-172,058
LEE	2018	1	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
LIVINGSTON	2018	0	1	-75,000	0	-75,000
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	2	4	-171,900	-95,760	-267,660
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	7	3	-907,032	0	-907,032
MACON	2016	8	7	-2,057,449	Ö	-2,057,449
MACON	2017	8	7	-1,966,890	0	-1,966,890
MACON	2017	3	0	-1,900,090	0	-1,900,090
MACOUPIN	2018	0	0	0	0	0
MADISON	2012	36	32	-2,898,430	-1,715,336	-4,613,766
	2012		31			
MADISON		34		-2,406,570	-2,500,307	-4,906,877 8,601,560
MADISON	2014	23	13	-3,968,240	-4,633,320	-8,601,560 7,038,045
MADISON	2015	26	23	-7,038,915	0	-7,038,915
MADISON	2016	18	76	-3,844,800	0	-3,844,800
MADISON	2017	18	24	-3,679,400	0	-3,679,400
MADISON	2018	7	13	-971,120	0	-971,120
MARION	2012	4	4	-610,470	0	-610,470
MARION	2013	3	2	-78,960	0	-78,960

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		# of appeals with requests for reduction	Total appeals	Total change in assessed value based on	Total change in assessed value based on PTAB decisions	Total change in
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value
MARION	2014	1	1	-870	0	-870
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	-159,220	0	-159,220
MARSHALL	2016	0	1	-32,208	0	-32,208
MASON	2016	0	1	-9,728	0	-9,728
MASON	2017	0	1	-9,728	0	-9,728
MASON	2018	0	1	-9,728	0	-9,728
MASSAC	2012	1	0	0,7.20	0	0,7.20
MASSAC	2015	2	2	-282,438	0	-282,438
MASSAC	2016	1	2	-282,438	0	-282,438
	2010	1	2			
MASSAC		1		-282,438	0	-282,438
MASSAC	2018	<u> </u>	0	0 107	0	0 107
MCDONOUGH	2016	0	1	-38,497	0	-38,497
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	14	-254,060	-177,552	-431,612
MCHENRY	2016	5	19	-700,112	0	-700,112
MCHENRY	2017	2	14	-552,336	0	-552,336
MCHENRY	2018	0	3	-60,396	0	-60,396
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	16	-2,805,174	0	-2,805,174
MCLEAN	2017	8	86	365,281	0	365,281
MCLEAN	2018	1	8	-461,243	0	-461,243
MENARD	2015	0	2	-7,000	0	-7,000
MERCER	2013	1		-380,887	0	-380,887
		1	1			
MERCER	2015	1	1	-382,650	0	-382,650
MERCER	2016	1	0	0	0	0
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	1	-15,710	0	-15,710
MONROE	2017	0	1	-15,710	0	-15,710
MONTGOMERY	2012	1	1	-350,150	0	-350,150
MONTGOMERY	2016	0	0	0	0	0
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
MORGAN	2017	0	1	-23,890	0	-23,890
MORGAN	2017	0	1	-6,530	0	-6,530
				18	<u>.</u>	
MOULTRIE	2012	3	4	-38,326	-886,010	-924,336
MOULTRIE	2013	4	3	-1,158,217	-141,036	-1,299,253
MOULTRIE	2014	3	3	-1,704,767	0	-1,704,767
MOULTRIE	2015	3	3	-2,106,787	0	-2,106,787

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		# of appeals with requests for reduction	Total appeals	Total change in assessed value based on	Total change in assessed value based on PTAB decisions	Total change in
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value
MOULTRIE	2016	2	2	-710,822	0	-710,822
MOULTRIE	2017	1	1	-567,067	0	-567,067
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
OGLE	2017	1	0	0	0	0
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	23	155	-9,433,438	-686,000	-10,119,438
PEORIA	2016	27	189	-11,417,595	, 0	-11,417,595
PEORIA	2017	25	125	-7,405,853	0	-7,405,853
PEORIA	2018	6	8	-1,221,340	0	-1,221,340
PERRY	2015	1	1	-23,073	0	-23,073
PERRY	2017	0	1	-17,335	0	-17,335
PIKE	2012	0	2	-111,900	0	-111,900
PIKE	2017	1	0	0	0	0
PIKE	2018	1	0	0	0	0
PUTNAM	2012	0	0	0	0	0
PUTNAM	2012	0	0	0	0	0
PUTNAM	2013	0	0	0	0	0
RANDOLPH	2012	1	1	-366,980	0	-366,980
RANDOLPH	2012	1	0	-300,960 0	0	-300,960 0
ROCK ISLAND	2013	18	17	-2,584,575	0	-2,584,575
ROCK ISLAND	2012	9	17	-2,564,575 -1,443,064		-2,564,575 -1,443,064
ROCK ISLAND	2013	8	12	-1,443,004 -1,571,187	0	
					0	-1,571,187
ROCK ISLAND	2015	8	9	-1,519,446	0	-1,519,446
ROCK ISLAND	2016	5	9	-2,008,083	0	-2,008,083
ROCK ISLAND	2017	6	7	-1,263,729	0	-1,263,729
ROCK ISLAND	2018	3	0	0	0	000,000
SALINE	2012	2	2	-929,839	0	-929,839
SALINE	2013	1	1	-404,604	0	-404,604
SALINE	2017	0	11	-12,186	0	-12,186
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	13	-550,114	-286,022	-836,136
SANGAMON	2017	2	6	-362,582	0	-362,582
SCHUYLER	2016	1	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	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	22	32	-4,166,772	0	-4,166,772
ST. CLAIR	2016	13	50	-12,889,532	0	-12,889,532
	0047		10		0	-1,083,294
ST. CLAIR	2017	7	18	-1,083,294	0	-1,000,294

		Commercial and moustrial Appeals						
		# of appeals with requests	Total	Total change in assessed value	Total change in assessed value based	Total change		
		for reduction	appeals	based on	on PTAB decisions	in		
County	Year	>= 100,000	decided	stipulations	excluding stipulations	assessed value		
STARK	2014	1	1	0	0	0		
STARK	2015	1	1	0	0	0		
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		
STEPHENSON	2016	2	0	0	0	0		
STEPHENSON	2017	2	0	0	0	0		
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	-5,389,690	0	-5,389,690		
TAZEWELL	2015	19	28	-3,467,990	0	-3,467,990		
TAZEWELL	2016	12	28	-1,965,940	0	-1,965,940		
TAZEWELL	2017	10	53	-4,367,672	Ô	-4,367,672		
TAZEWELL	2018	4	15	-638,852	0	-638,852		
UNION	2013	1	0	-030,032	0	-030,032 0		
UNION	2013	2	0	0	0	0		
VERMILION	2012	8	8		-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		
VERMILION	2017	1	10	-205,714	0	-205,714		
WARREN	2012	0	2	-75,300	0	-75,300		
WARREN	2014	0	2	-135,380	0	-135,380		
WAYNE	2016	2	36	-1,156,059	0	-1,156,059		
WAYNE	2017	0	3	-46,038	0	-46,038		
WHITE	2012	0	1	0	-52,449	-52,449		
WHITE	2013	0	0	0	0	0		
WHITESIDE	2015	1	0	0	0	0		
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	67	39	-5,227,997	-790,059	-6,018,056		
WILL	2015	31	37	-7,941,986	-791,659	-8,733,645		
WILL	2016	17	26	-1,356,324	0	-1,356,324		
WILL	2017	15	14	-899,463	0	-899,463		
WILL	2018	10	12	-328,663	0	-328,663		
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		
WILLIAMSON	2017	2	Ö	0	0,444	0,111		
WILLIAMSON	2018	2	0	0	0	0		
WINNEBAGO	2012	7	14	-484,126	-1,712,047	-2,196,173		
WINNEBAGO	2013	7	42 45	-1,755,326 1,883,013	-153,501	-1,908,827		
WINNEBAGO	2014	8	45 67	-1,883,013	-254,492	-2,137,505		
WINNEBAGO	2015	26	67 67	-4,508,822	-882,578	-5,391,400		
WINNEBAGO	2016	21	67	-5,132,059	-565,730	-5,697,789		
WINNEBAGO	2017	10	6	-261,100	0	-261,100		
WINNEBAGO	2018	1	2	-94,402	0	-94,402		
WOODFORD	2012	0	3	-123,899	0	-123,899		
WOODFORD	2013	0	2	-40,496	0	-40,496		
WOODFORD	2014	0	0	0	0	0		

County	Year	# of appeals with requests for reduction >= 100,000	Total appeals 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
WOODFORD	2015	1	3	-253,320	0	-253,320
WOODFORD	2016	0	2	-119,000	0	-119,000
WOODFORD	2017	0	1	-80,137	0	-80,137