



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: John James  
DOCKET NO.: 10-02232.001-R-1  
PARCEL NO.: 10-27-100-005

The parties of record before the Property Tax Appeal Board are John James, the appellant; and the LaSalle County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the **LaSalle** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$13,369  
**IMPR.:** \$24,445  
**TOTAL:** \$37,814

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the LaSalle County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2010 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a one-story dwelling of frame construction with 1,300 square feet of living area. The dwelling was constructed in 1991. Features of the home include a full basement, central air conditioning and a two-car garage. The property has a 25,875 square foot site and is located in Sheridan, Mission Township, LaSalle County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation and assessment equity on the land assessment as the bases of the appeal. In support of this argument the appellant submitted limited information on four comparable sales. The appellant did not disclose the location or addresses of the comparables when compared to the subject property. Comparables #1 through #3 are improved with one-story dwellings of frame exterior construction. Features include a full or partial basement, central air conditioning and a garage.<sup>1</sup> The comparables have sites of .25 of an acre or .50 of an acre of land area. The dwellings range from 1,100 to 1,488 square feet of living area and sold from August 2008 to March 2009 for prices ranging from \$73,000 to \$86,000 or from \$49.06 to \$78.18 per square foot of living area including land. Comparable #4 is improved with a one-story dwelling, built in 1978, central air conditioning and a basement. This property sold August 2010 for \$96,500. The appellant did not disclose the size of the dwelling.

The appellant testified that the subject property is a modular home and the comparables were not modular homes.

The appellant did not submit any assessment information regarding the assessment equity argument on his land valuation.

The appellant requested that the subject's total assessment be reduced to \$32,778.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$37,814. The subject's assessment reflects a market value of \$114,449 or \$88.04 per square foot of living area, land included, when using the 2010 three year average median level of assessment for LaSalle County of 33.04% as determined by the Illinois Department of Revenue. The subject's land assessment is \$13,369 or \$.52 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on three comparable sales. These are comparables #1 through #3 as submitted by the appellant. The board of review testified that the appellant's comparables were foreclosures and had condition issues at the time of the sale. The board of review testified that

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<sup>1</sup> The appellant submitted limited descriptive information on his comparables. The descriptive information was obtained from the property record cards submitted by the board of review.

comparables #1 and #2 resold in September 2009 and June 2010 for sale prices of \$120,000 and \$142,500 or \$80.65 and \$114.18 per square foot of living area. The board of review also disclosed that the appellant's comparable #4 is not a valid parcel number.

In support of its contention of the correct land assessment the board of review submitted two grid analyses. The first analysis was based on the appellant's comparables. The appellant's comparables ranged in size from 7,200 to 26,250 square feet of land area and are assessed from \$3,784 to \$5,450 or from \$.19 to \$.59 per square foot of land area. The second analysis was based on the selection of seven comparable properties located on the same street as the subject property. These comparables range in size from 16,117 to 31,363 square feet of land area and are assessed from \$7,951 to \$16,593 or from \$.49 to \$.66 per square foot of land area.

The board of review requested the assessment be confirmed.

The appellant submitted rebuttal evidence consisting of a board of review tentative notice from 1997, a copy of a 1997 tax bill, a board of review final decision from 2010 and a board of review final decision from 2011.

#### **Conclusion of Law**

The appellant argued in part the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be board of review comparable sales #1 and #2. The Board gave less weight to these same comparables as submitted by the appellant because the dates of sale were further removed from the assessment date in question and had condition issues. The Board also gave less weight to the appellant's comparables #3 and #4 based on a foreclosure with condition issues for comparable #3 and comparable #4 is an invalid parcel number with incomplete descriptive information. The most similar comparables sold for prices of \$120,000 and \$142,500 or \$80.65 and \$114.18 per square

foot of living area including land. The subject's assessment reflects a market value of \$88.04 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer also argued assessment inequity with respect to the land assessment as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of assessment equity to be board of review comparables. These comparables had land assessments that ranged from 16,117 to 31,363 square feet of land area and are assessed from \$7,951 to \$16,593 or from \$.49 to \$.66 per square foot of land area. The subject's land assessment of \$13,369 or \$.52 per square foot of land area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

Member

*J. R.*

Member

DISSENTING:

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: January 23, 2015

*Allen Castrovillari*

Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.