State of Illinois
Rod R. Blagojevich, Governor

Illinois Property Tax Appeal Board
Carlos X. Montoya, Chairman

Property Tax Appeal Board

2006 Annual Report

State of Illinois
PROPERTY TAX APPEAL BOARD

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The Honorable Rod R. Blagojevich, Governor,
Members of the General Assembly, and
Citizens of Illinois

Public Act 93-248 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 strive to fulfill its original mission – to hear and adjudicate assessment disputes in a timely fashion. We encourage taxpayers who want to become more familiar with the property tax appeal process to call the board's office in Springfield with any questions. You also may request a copy of the annual synopsis of representative decisions, visit the board's web site at **state.il.us/agency/ptab**, or attend a board hearing. Agency proceedings are open to the public and scheduled in each county seat at various times throughout the year.

Members, Property Tax Appeal Board

BOARD MEMBERS

Sharon U. Thompson *Dixon*
Michael J. (Mickey) Goral *Rockford*
Kevin L. Freeman *Chicago*
Walter Gorski *Edwardsville*

www.state.il.us/agency/ptab

Mission Statement

It is the mission of the Illinois Property Tax Appeal Board 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 its staff will pursue the following goals:

- Provide an informal forum, open to the public, for the speedy hearings of contested appeals;
- Resolve appeals in a timely fashion 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:

- **Carlos X. Montoya, Chairman** .... *(Naperville)*
- **Sharon U. Thompson** .... *(Dixon)*
- **Michael J. (Mickey) Goral** .... *(Rockford)*
- **Kevin L. Freeman** .... *(Chicago)*
- **Walter R. Gorski** .... *(Edwardsville)*

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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 24 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. The burden of proof before the board is "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 it are determined by local county officials and may not be appealed to the board. Likewise, the board cannot exempt property from taxation.

Legislation passed in 1995 and 1996 allowed Cook County taxpayers to appeal directly to the board. Residential property of six or fewer units was allowed to be appealed, beginning with the 1996 assessment year. All other property was allowed to be appealed, beginning with the 1997 assessment year.

The board's five members are appointed by the Governor of Illinois, with the advice and consent of the Illinois 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 hearing officers who are either qualified appraisers or attorneys. Applicable hearings are set in the county seat of each county throughout the year and are open to the public. They 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 6,331 residential appeals during calendar year 2006.

Synopsis

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 stop by or call the PTAB's office. In addition, the board publishes several brochures and forms available on its web site at **state.il.us/agency/ptab**. Citizens may also request brochures by calling the Springfield office.

The Property Tax Appeal Board office is located at the Stratton 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 171, Des Plaines, Illinois 60016.

Understanding the Report

The following information helps explain what is in this 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.

Public Act 93-0248 states that the reporting period cover the last five years. However, this report includes the last seven years in order to show a clearer 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 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 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	2001	3	4	-974,330	-650,080	-1,624,410
ADAMS	2002	1	1	-684,360	0	-684,360
ADAMS	2003	1	1	0	0	0
ADAMS	2004	0	0	0	0	0
ADAMS	2005	0	0	0	0	0
ALEXANDER	2003	0	1	0	-58,045	-58,045
BOND	2000	1	1	0	-295,568	-295,568
BOONE	2000	3	2	-271,060	0	-271,060
BOONE	2001	5	5	-311,174	0	-311,174
BOONE	2002	2	3	-294,418	0	-294,418
BOONE	2003	1	5	-289,674	0	-289,674
BOONE	2004	5	0	0	0	0
BROWN	2000	1	1	0	-633,215	-633,215
BROWN	2001	0	1	0	0	0
BUREAU	2000	1	0	0	0	0
BUREAU	2001	1	0	0	0	0
BUREAU	2002	2	5	-252,943	0	-252,943
BUREAU	2003	4	4	-694,283	0	-694,283
BUREAU	2004	0	0	0	0	0
CARROLL	2000	0	1	0	0	0
CARROLL	2001	0	1	0	262,927	262,927
CARROLL	2002	1	6	0	-13,741	-13,741
CARROLL	2004	0	0	0	0	0
CASS	2005	1	0	0	0	0
CHAMPAIGN	2000	13	29	-779,710	-2,268,470	-3,048,180
CHAMPAIGN	2001	18	31	-1,606,797	-2,283,952	-3,890,749
CHAMPAIGN	2002	9	38	-1,502,070	-1,871,376	-3,373,446
CHAMPAIGN	2003	16	37	-1,681,648	-1,257,705	-2,939,353
CHAMPAIGN	2004	4	276	-405,680	-15,790	-421,470
CHAMPAIGN	2005	2	4	-100,560	0	-100,560
CHRISTIAN	2000	0	5	0	-172,691	-172,691
CHRISTIAN	2003	2	31	-171,410	-159,350	-330,760
CHRISTIAN	2004	0	0	0	0	0
CLARK	2001	0	2	0	-4,620	-4,620
CLARK	2004	0	0	0	0	0
CLAY	2000	1	1	-196,542	0	-196,542

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
CLAY	2002	0	1	0	-4,335	-4,335
CLAY	2003	0	1	-13,956	0	-13,956
CLAY	2004	0	1	-13,956	0	-13,956
CLINTON	2002	1	0	0	0	0
CLINTON	2003	1	13	-56,812	0	-56,812
CLINTON	2004	1	0	0	0	0
COLES	2000	1	4	0	-273,810	-273,810
COLES	2001	4	10	-87,480	-165,890	-253,370
COLES	2002	1	1	-1,361,540	0	-1,361,540
COOK	2000	781	6512	-134,742,852	-4,438,743	-139,181,595
COOK	2001	800	4976	-97,324,271	-10,523,231	-107,847,502
COOK	2002	603	4917	-84,667,690	-24,926,754	-109,594,444
COOK	2003	469	5484	-71,053,079	-4,800,051	-75,853,130
COOK	2004	296	3081	-49,388,511	-302,140	-49,690,651
COOK	2005	17	358	-3,315,774	0	-3,315,774
DEKALB	2000	1	0	0	0	0
DEKALB	2001	1	2	-28,633	-13,212	-41,845
DEKALB	2002	1	2	-140,763	0	-140,763
DEKALB	2003	0	1	-10,568	0	-10,568
DEKALB	2004	1	0	0	0	0
DEKALB	2005	0	0	0	0	0
DEWITT	2000	0	2	-29,835	0	-29,835
DEWITT	2001	0	0	0	0	0
DEWITT	2002	1	2	-76,014	-117,310	-193,324
DOUGLAS	2000	1	1	0	-110,032	-110,032
DOUGLAS	2001	0	1	0	0	0
DOUGLAS	2004	0	2	-66,080	0	-66,080
DUPAGE	2000	38	23	-3,093,166	-3,685,440	-6,778,606
DUPAGE	2001	23	28	-9,300,918	-123,355	-9,424,273
DUPAGE	2002	30	31	-9,975,850	-634,210	-10,610,060
DUPAGE	2003	67	66	-7,956,785	194,781	-7,762,004
DUPAGE	2004	66	55	-11,613,065	205,820	-11,407,245
DUPAGE	2005	12	3	-876,790	0	-876,790
EFFINGHAM	2000	0	3	-20,250	-24,335	-44,585
EFFINGHAM	2001	3	4	0	-390,148	-390,148
EFFINGHAM	2002	3	4	-404,638	0	-404,638
EFFINGHAM	2003	3	2	-197,830	0	-197,830

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
EFFINGHAM	2004	2	3	-617,890	0	-617,890
EFFINGHAM	2005	1	0	0	0	0
FAYETTE	2002	0	2	0	-125,943	-125,943
FORD	2000	0	1	0	0	0
FORD	2001	0	1	0	0	0
FORD	2002	0	0	0	0	0
FORD	2003	0	1	0	0	0
FORD	2004	0	0	0	0	0
FRANKLIN	2002	3	5	-274,350	-31,600	-305,950
FRANKLIN	2003	0	1	0	-188,459	-188,459
FRANKLIN	2004	1	0	0	0	0
FULTON	2000	0	5	-78,050	0	-78,050
FULTON	2003	0	8	0	0	0
FULTON	2004	1	3	-13,710	-138,044	-151,754
GALLATIN	2001	0	2	0	-21,672	-21,672
GALLATIN	2002	1	1	0	0	0
GREENE	2001	0	0	0	0	0
GRUNDY	2001	4	9	-29,660	-76,353	-106,013
GRUNDY	2002	3	4	-290,358	0	-290,358
GRUNDY	2003	2	4	-199,089	-30,380	-229,469
GRUNDY	2004	2	1	-185,140	0	-185,140
HANCOCK	2002	0	2	0	-28,862	-28,862
HANCOCK	2003	0	3	-3,465	-18,644	-22,109
HANCOCK	2004	1	5	-606,048	0	-606,048
HANCOCK	2005	1	5	-606,048	0	-606,048
HENDERSON	2005	0	0	0	0	0
HENRY	2000	0	1	-28,248	0	-28,248
HENRY	2001	1	1	-40,665	0	-40,665
HENRY	2002	0	1	-40,665	0	-40,665
IROQUOIS	2000	0	1	-13,702	0	-13,702
IROQUOIS	2003	0	4	-8,935	0	-8,935
IROQUOIS	2004	0	0	0	0	0
JACKSON	2000	1	4	0	0	0
JACKSON	2001	0	0	0	0	0
JACKSON	2002	2	1	0	-256,951	-256,951
JACKSON	2003	2	2	-214,525	0	-214,525
JACKSON	2004	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
JEFFERSON	2000	1	1	-504,196	0	-504,196
JEFFERSON	2001	3	2	-1,017,986	0	-1,017,986
JEFFERSON	2002	3	2	-417,497	0	-417,497
JEFFERSON	2003	0	0	0	0	0
JEFFERSON	2004	1	0	0	0	0
JERSEY	2000	0	1	-20,590	0	-20,590
JERSEY	2001	2	4	-146,788	-671,187	-817,975
JO DAVIESS	2000	1	1	-349,417	0	-349,417
JO DAVIESS	2001	1	1	0	0	0
JO DAVIESS	2002	1	0	0	0	0
JO DAVIESS	2004	0	1	0	0	0
JOHNSON	2001	0	0	0	0	0
JOHNSON	2004	1	1	0	-3,279	-3,279
KANE	2000	7	17	-739,249	-841,747	-1,580,996
KANE	2001	16	27	-984,285	-1,679,945	-2,664,230
KANE	2002	30	47	-8,853,111	0	-8,853,111
KANE	2003	22	41	-2,328,113	-479,682	-2,807,795
KANE	2004	32	63	-10,258,345	-347,901	-10,606,246
KANE	2005	5	14	-1,168,878	0	-1,168,878
KANKAKEE	2000	12	27	-1,140,986	-7,191,396	-8,332,382
KANKAKEE	2001	13	26	-928,300	-12,607,288	-13,535,588
KANKAKEE	2002	13	26	-2,805,428	-2,786,901	-5,592,329
KANKAKEE	2003	10	17	0	-932,733	-932,733
KANKAKEE	2004	1	1	-327,481	0	-327,481
KANKAKEE	2005	1	1	-327,481	0	-327,481
KENDALL	2000	3	2	-180,414	-1,154,920	-1,335,334
KENDALL	2001	1	3	-1,174,400	-7,338,648	-8,513,048
KENDALL	2002	1	1	0	-1,178,380	-1,178,380
KENDALL	2003	1	1	-36,640	0	-36,640
KENDALL	2004	3	4	-421,393	0	-421,393
KENDALL	2005	0	2	-48,383	0	-48,383
KNOX	2000	4	8	-117,357	-273,820	-391,177
KNOX	2001	9	11	-7,178,062	-43,158	-7,221,220
KNOX	2002	4	4	-279,894	-330,556	-610,450
KNOX	2003	10	14	-892,420	-969,833	-1,862,253
KNOX	2004	6	9	-3,064,185	-143,280	-3,207,465
KNOX	2005	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
LAKE	2000	37	46	-4,443,510	-5,075,966	-9,519,476
LAKE	2001	71	156	-29,328,367	-3,986,243	-33,314,610
LAKE	2002	57	113	-14,111,962	-1,015,053	-15,127,015
LAKE	2003	50	219	-12,259,929	-1,321,456	-13,581,385
LAKE	2004	84	262	-48,555,311	0	-48,555,311
LAKE	2005	2	2	-219,445	0	-219,445
LASALLE	2000	1	4	-158,875	-35,662	-194,537
LASALLE	2001	2	9	-191,159	-75,007	-266,166
LASALLE	2002	0	6	-109,074	0	-109,074
LASALLE	2003	1	4	-213,177	0	-213,177
LASALLE	2004	1	4	-111,552	0	-111,552
LASALLE	2005	0	0	0	0	0
LEE	2000	1	0	0	0	0
LEE	2001	0	2	-15,210	0	-15,210
LEE	2002	1	1	-249,656	0	-249,656
LEE	2003	2	4	-216,380	0	-216,380
LEE	2004	1	1	-106,456	0	-106,456
LEE	2005	2	4	-492,901	0	-492,901
LIVINGSTON	2000	1	1	-469	0	-469
LIVINGSTON	2001	1	2	-420,394	0	-420,394
LOGAN	2000	2	2	-536,940	-479,577	-1,016,517
LOGAN	2001	1	1	0	-320,160	-320,160
LOGAN	2002	2	2	0	-1,006,893	-1,006,893
LOGAN	2003	2	2	0	-1,055,742	-1,055,742
LOGAN	2004	0	1	0	-44,773	-44,773
MACON	2000	0	4	0	-5,511	-5,511
MACON	2001	2	5	-51,003	-26,624	-77,627
MACON	2002	1	10	-131,650	-38,541	-170,191
MACON	2003	6	16	-2,437,829	-183,473	-2,621,302
MACON	2004	5	11	-995,454	-1,619,407	-2,614,861
MACON	2005	4	4	-2,932,907	0	-2,932,907
MACOUPIN	2002	0	0	0	0	0
MADISON	2000	24	50	-1,331,689	15,160	-1,316,529
MADISON	2001	22	76	-9,840	-399,478	-409,318
MADISON	2002	14	52	-485,350	-403,470	-888,820
MADISON	2003	9	56	-965,218	1,580	-963,638
MADISON	2004	27	44	-2,575,210	-232,140	-2,807,350
MADISON	2005	4	2	-357,840	0	-357,840

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	2000	0	0	0	0	0
MARION	2001	1	1	-389,500	0	-389,500
MARION	2003	0	5	0	-152,345	-152,345
MARION	2004	0	0	0	0	0
MARSHALL	2004	0	0	0	0	0
MASON	2002	1	1	0	-174,500	-174,500
MASSAC	2000	0	1	0	-3,175	-3,175
MASSAC	2002	1	1	0	450	450
MCDONOUGH	2000	6	38	-1,005,440	-8,565	-1,014,005
MCDONOUGH	2001	2	3	-205,267	0	-205,267
MCDONOUGH	2002	2	3	-75,403	0	-75,403
MCDONOUGH	2003	0	0	0	0	0
MCDONOUGH	2004	1	1	-116,670	0	-116,670
MCHENRY	2000	30	40	-3,965,464	-179,060	-4,144,524
MCHENRY	2001	20	38	-25,741,016	-21,348	-25,762,364
MCHENRY	2002	10	14	-27,189,278	-274,786	-27,464,064
MCHENRY	2003	8	20	-912,184	-266,208	-1,178,392
MCHENRY	2004	10	24	-831,426	-52,248	-883,674
MCHENRY	2005	3	0	0	0	0
MCLEAN	2000	0	8	-33,712	0	-33,712
MCLEAN	2001	2	15	-106,269	-595,345	-701,614
MCLEAN	2002	5	9	-2,103,562	0	-2,103,562
MCLEAN	2003	5	4	-1,518,165	0	-1,518,165
MCLEAN	2004	2	6	-3,567,962	0	-3,567,962
MENARD	2004	1	4	-241,241	0	-241,241
MERCER	2002	0	1	0	0	0
MONROE	2000	1	5	-140,050	0	-140,050
MONROE	2001	1	5	0	-433,520	-433,520
MONROE	2002	3	10	-522,200	-311,745	-833,945
MONROE	2003	2	4	-206,480	-120,130	-326,610
MONROE	2004	3	1	0	-130,970	-130,970
MONTGOMERY	2000	0	0	0	0	0
MONTGOMERY	2002	0	1	-11,930	0	-11,930
MONTGOMERY	2003	1	4	319,049	0	319,049
MONTGOMERY	2004	2	3	-257,056	-361,991	-619,047

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	2001	0	4	-52,220	0	-52,220
MOULTRIE	2005	0	0	0	0	0
OGLE	2002	0	1	0	0	0
OGLE	2003	1	3	-421,519	-30,190	-451,709
OGLE	2004	0	1	0	0	0
PEORIA	2000	19	37	-2,711,990	-131,470	-2,843,460
PEORIA	2001	21	107	-1,797,639	-3,850,977	-5,648,616
PEORIA	2002	31	47	-4,307,060	-1,401,875	-5,708,935
PEORIA	2003	27	270	-6,479,170	-225,620	-6,704,790
PEORIA	2004	33	35	-3,394,340	-1,242,996	-4,637,336
PEORIA	2005	12	32	-10,241,370	0	-10,241,370
PIATT	2001	1	3	-25,872	0	-25,872
PIATT	2003	0	1	0	-10	-10
PIKE	2000	0	5	-211,971	0	-211,971
PIKE	2001	0	2	-52,446	0	-52,446
RANDOLPH	2000	0	1	0	-22,745	-22,745
RANDOLPH	2001	0	4	0	-12,165	-12,165
RANDOLPH	2002	0	2	0	-7,400	-7,400
RANDOLPH	2004	1	2	0	-112,710	-112,710
RICHLAND	2003	1	3	0	-4,950	-4,950
ROCK ISLAND	2000	6	27	-927,695	-1,043,047	-1,970,742
ROCK ISLAND	2001	8	32	-1,693,546	-897,993	-2,591,539
ROCK ISLAND	2002	16	13	-6,118,360	-176,773	-6,295,133
ROCK ISLAND	2003	18	11	-987,880	-99,143	-1,087,023
ROCK ISLAND	2004	5	1	-300,650	0	-300,650
ROCK ISLAND	2005	3	1	-829,499	0	-829,499
SALINE	2000	1	0	0	0	0
SALINE	2001	1	0	0	0	0
SALINE	2002	0	0	0	0	0
SALINE	2003	0	0	0	0	0
SALINE	2004	5	0	0	0	0
SANGAMON	2000	9	46	-335,829	-1,444,376	-1,780,205
SANGAMON	2001	3	42	-119,761	-676,407	-796,168
SANGAMON	2002	4	30	-37,628	-406,869	-444,497
SANGAMON	2003	9	41	-616,677	-215,927	-832,604
SANGAMON	2004	9	13	-632,708	-220,114	-852,822
SANGAMON	2005	0	2	-6,930	0	-6,930

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
SCHUYLER	2002	0	1	-68,110	0	-68,110
SCOTT	2000	1	3	-8,005,428	-21,862	-8,027,290
SHELBY	2001	1	1	0	-11,750,905	-11,750,905
SHELBY	2002	1	2	0	-19,341,211	-19,341,211
SHELBY	2003	2	2	0	-60,791,013	-60,791,013
ST. CLAIR	2000	11	18	-1,337,882	-212,077	-1,549,959
ST. CLAIR	2001	7	27	-474,517	-888,344	-1,362,861
ST. CLAIR	2002	8	16	-1,255,216	-1,041,347	-2,296,563
ST. CLAIR	2003	5	7	-978,972	-30,551	-1,009,523
ST. CLAIR	2004	7	24	-871,110	0	-871,110
STARK	2000	0	9	0	-55,730	-55,730
STARK	2003	0	1	-11,180	0	-11,180
STEPHENSON	2000	0	2	0	0	0
STEPHENSON	2001	3	5	-336,540	-468,220	-804,760
STEPHENSON	2002	2	6	-81,197	-745,910	-827,107
STEPHENSON	2003	4	2	-19,280	-299,080	-318,360
STEPHENSON	2004	6	3	-479,743	0	-479,743
TAZEWELL	2000	8	15	-737,066	-288,250	-1,025,316
TAZEWELL	2001	9	18	-538,591	-60,310	-598,901
TAZEWELL	2002	16	59	-4,747,559	0	-4,747,559
TAZEWELL	2003	8	23	-2,875,130	-39,020	-2,914,150
TAZEWELL	2004	9	17	-431,520	0	-431,520
VERMILION	2000	8	26	-939,256	-1,479,264	-2,418,520
VERMILION	2001	7	18	-667,972	-5,172,517	-5,840,489
VERMILION	2002	10	14	-2,450,036	-5,275,177	-7,725,213
VERMILION	2003	9	19	-1,944,679	-229,399	-2,174,078
VERMILION	2004	7	17	-1,481,739	0	-1,481,739
VERMILION	2005	1	0	0	0	0
WABASH	2003	0	1	-57,000	0	-57,000
WARREN	2005	1	0	0	0	0
WAYNE	2001	1	1	-229,300	0	-229,300
WILL	2000	8	200	-537,368	-360,181	-897,549
WILL	2001	8	9	-268,416	-375,540	-643,956
WILL	2002	13	17	-2,341,507	-283,281	-2,624,788
WILL	2003	58	52	-11,801,399	-367,800	-12,169,199
WILL	2004	20	10	-575,416	0	-575,416
WILL	2005	3	2	-144,909	0	-144,909

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
WILLIAMSON	2000	3	3	-555,430	-396,161	-951,591
WILLIAMSON	2001	2	2	-185,120	0	-185,120
WILLIAMSON	2003	3	4	-243,088	-662,985	-906,073
WILLIAMSON	2004	1	1	-15,740	0	-15,740
WINNEBAGO	2000	7	17	-598,243	-237,774	-836,017
WINNEBAGO	2001	31	42	-3,137,655	-955,450	-4,093,105
WINNEBAGO	2002	42	60	-8,153,221	-2,638,280	-10,791,501
WINNEBAGO	2003	20	19	-3,861,434	0	-3,861,434
WINNEBAGO	2004	27	45	-4,665,989	-766,667	-5,432,656
WINNEBAGO	2005	4	4	-91,495	0	-91,495
WOODFORD	2000	0	2	-21,480	-6,267	-27,747
WOODFORD	2001	0	14	-42,540	0	-42,540
WOODFORD	2002	0	1	-64,350	0	-64,350

PTAB-21 (R-01/07)

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