

State of Illinois
Rod R. Blagojevich, Governor

Illinois Property Tax Appeal Board
Carlos X. Montoya, Chairman



Property Tax Appeal Board 2007 Annual Report



State of Illinois PROPERTY TAX APPEAL BOARD

Wm. G. Stratton Office Bldg.
401 South Spring, Room 402
Springfield, Illinois 62706
Telephone (217) 782-6076
Fax (217) 785-4425
TTY (217)785-4427

CARLOS X. MONTOYA
Chairman

RONALD A. MESSINA
Executive Director

Suburban North Regional Office
9511 Harriston St., Suite 171
Des Plaines, Illinois 60016

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 ptabil.com, 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

Sharon U. Thompson
Dixon

Michael J. (Mickey) Goral
Rockford

Kevin L. Freeman
Chicago

Walter Gorski
Edwardsville

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)

Table of Contents

Creation and Authority of the Board1

Synopsis2

Understanding the Report3

Change in Assessed Value for
Commercial and Industrial Appeals Report.....5

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 a 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 9,229 residential appeals during calendar year 2007, compared to 6,331 in the previous year.

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 office. In addition, the board publishes several brochures and forms available on its web site at ptabil.com. Citizens may also request brochures by calling the Springfield office.

The Property Tax Appeal Board 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 \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	2000	1	4	-1,215,360	0	-1,215,360
ADAMS	2001	3	3	-974,330	0	-974,330
ADAMS	2002	1	1	-684,360	0	-684,360
ADAMS	2003	1	0	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	0	0	0	0
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	1	0	0	0	0
BUREAU	2005	2	2	-141,354	0	-141,354
CARROLL	2000	0	0	0	0	0
CARROLL	2001	0	0	0	0	0
CARROLL	2002	1	0	0	0	0
CARROLL	2003	0	0	0	0	0
CARROLL	2004	0	0	0	0	0
CARROLL	2006	0	0	0	0	0
CASS	2005	1	0	0	0	0
CASS	2006	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
CHAMPAIGN	2000	13	25	-779,710	-7,460,580	-2,240,290
CHAMPAIGN	2001	18	25	-1,606,797	-1,841,057	-3,447,854
CHAMPAIGN	2002	9	28	-1,502,070	-673,784	-2,175,854
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	6	18	-514,869	-66,915	-581,784
CHAMPAIGN	2006	1	6	-42,040	-540	-42,580
CHRISTIAN	2000	0	0	0	0	0
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
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
CLINTON	2005	1	0	0	0	0
COLES	2000	1	4	0	-273,810	-273,810
COLES	2001	4	6	-87,480	0	-87,480
COLES	2002	1	1	-1,361,540	0	-1,361,540
COOK	2000	94	6,723	-148,935,698	-13,535,735	-162,471,433
COOK	2001	1,100	5,441	-114,244,007	-19,235,235	-133,479,242
COOK	2002	771	5,530	-100,236,210	-13,425,184	-113,661,394
COOK	2003	611	6,316	-117,210,216	-12,722,788	-129,983,004
COOK	2004	404	3,950	-69,775,169	-1,192,427	-70,967,596
COOK	2005	299	2,890	-40,972,197	-2,041,167	-43,013,364
COOK	2006	41	300	-3,445,081	0	-3,445,081

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
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
DEKALB	2006	2	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
DEWITT	2005	2	0	0	0	0
DOUGLAS	2000	1	1	0	-110,032	-110,032
DOUGLAS	2001	0	0	0	0	0
DOUGLAS	2003	0	0	0	0	0
DOUGLAS	2004	0	2	-66,080	0	-66,080
DOUGLAS	2005	0	2	0	-66,080	-66,080
DUPAGE	2000	38	12	-3,093,166	0	-3,093,166
DUPAGE	2001	23	19	-9,300,918	0	-9,300,918
DUPAGE	2002	30	28	-9,975,850	-54,080	-10,029,930
DUPAGE	2003	68	60	-7,956,785	-8,980	-7,965,765
DUPAGE	2004	76	60	-12,723,455	0	-12,723,455
DUPAGE	2005	70	36	-12,924,370	-2,386,550	-15,310,920
DUPAGE	2006	3	2	-189,200	0	-189,200
EFFINGHAM	2000	0	3	-20,250	-24,335	-44,585
EFFINGHAM	2001	3	3	0	-283,683	-283,683
EFFINGHAM	2002	3	4	-404,638	0	-404,638
EFFINGHAM	2003	3	1	-197,830	0	-197,830
EFFINGHAM	2004	2	2	-617,890	0	-617,890
EFFINGHAM	2005	2	1	-12,810	0	-12,810
FAYETTE	2002	0	2	0	-125,943	-125,943

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
FORD	2000	0	0	0	0	0
FORD	2001	0	0	0	0	0
FORD	2002	0	0	0	0	0
FORD	2003	0	0	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
FRANKLIN	2005	1	1	0	-348,125	-348,125
FULTON	2000	0	5	-78,050	0	-78,050
FULTON	2003	0	5	0	0	0
FULTON	2004	1	2	-13,710	0	-13,710
FULTON	2005	1	2	-149,470	0	-149,470
GALLATIN	2001	0	0	0	0	0
GALLATIN	2002	1	0	0	0	0
GREENE	2001	0	0	0	0	0
GREENE	2005	0	0	0	0	0
GRUNDY	2001	4	7	-29,660	0	-29,660
GRUNDY	2002	3	3	-290,358	0	-290,358
GRUNDY	2003	2	5	-199,089	-53,147	-252,236
GRUNDY	2004	3	1	-185,140	0	-185,140
HANCOCK	2002	0	2	0	-28,862	-28,862
HANCOCK	2003	0	2	-3,465	-7,855	-11,320
HANCOCK	2004	1	6	-614,429	0	-614,429
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

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
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	6	2	-1,290,519	0	-1,290,519
JACKSON	2004	4	0	-1,128,638	0	1,128,638
JACKSON	2005	5	0	0	0	0
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	3	-146,788	0	-146,788
JERSEY	2004	1	0	0	0	0
JERSEY	2005	1	0	0	0	0
JO DAVIESS	2000	1	1	-349,417	0	-349,417
JO DAVIESS	2001	1	0	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	14	-739,249	-95,653	-834,902
KANE	2001	16	18	-984,285	0	-984,285
KANE	2002	30	47	-8,853,111	0	-8,853,111
KANE	2003	22	18	-2,328,113	-46,518	-2,374,631
KANE	2004	45	51	-11,511,918	0	-11,511,918
KANE	2005	19	28	-4,363,650	0	-4,363,650
KANE	2006	9	4	-203,107	0	-203,107

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	2000	12	9	-1,140,986	-1,381,693	-2,522,769
KANKAKEE	2001	13	2	-928,300	0	-928,300
KANKAKEE	2002	13	3	-2,805,428	0	-2,805,428
KANKAKEE	2003	10	0	0	0	0
KANKAKEE	2004	8	18	-1,189,041	0	-1,189,041
KANKAKEE	2005	7	20	-1,842,089	0	-1,842,089
KANKAKEE	2006	1	0	0	0	0
KENDALL	2000	3	1	-180,414	0	-180,414
KENDALL	2001	1	1	-1,174,400	0	-1,174,400
KENDALL	2002	1	0	0	0	0
KENDALL	2003	1	1	-36,640	0	-36,640
KENDALL	2004	3	4	-421,393	0	-421,393
KENDALL	2005	0	3	-98,997	0	-98,997
KNOX	2000	4	6	-117,357	-53,310	-170,677
KNOX	2001	9	9	-7,178,062	-43,158	-7,221,220
KNOX	2002	4	4	-279,894	-330,556	-610,450
KNOX	2003	10	10	-892,420	-686,990	-1,579,410
KNOX	2004	8	12	-3,970,755	-129,060	-4,099,85
KNOX	2005	3	1	-161,020	0	-161,020
KNOX	2006	1	1	0	-135,960	-135,960
LAKE	2000	37	29	-4,443,510	-35,193	-4,478,703
LAKE	2001	71	109	-29,328,367	-208,181	-29,536,548
LAKE	2002	57	99	-14,111,962	0	-14,111,962
LAKE	2003	52	217	-12,259,929	0	-12,259,929
LAKE	2004	88	263	-48,771,189	0	-48,771,189
LAKE	2005	14	21	-2,063,223	0	-2,063,223
LAKE	2006	3	9	-322,840	0	-322,840

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
LASALLE	2000	1	1	-158,875	0	-158,875
LASALLE	2001	2	6	-191,159	0	-191,159
LASALLE	2002	0	5	-109,074	0	-109,074
LASALLE	2003	2	3	-313,234	0	-313,234
LASALLE	2004	2	5	-211,609	0	-211,609
LASALLE	2005	1	1	-29,864	0	-29,864
LASALLE	2006	3	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	1	-420,394	0	-420,394
LOGAN	2000	2	2	-536,940	-479,577	-1,016,517
LOGAN	2001	1	0	0	0	0
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
LOGAN	2005	0	1	0	-60,468	-60,468
MACON	2000	0	1	0	0	0
MACON	2001	2	4	-51,003	-26,624	-77,627
MACON	2002	1	7	-131,650	-24,576	-156,226
MACON	2003	6	16	-2,437,829	-183,473	-2,621,302
MACON	2004	5	6	-995,454	-1,619,407	-2,614,861
MACON	2005	5	5	-3,032,466	0	-3,032,466
MACON	2006	1	1	0	-211,707	-211,707
MACOUPIN	2002	0	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
MADISON	2000	24	31	-1,331,689	-36,710	-1,368,399
MADISON	2001	22	57	-9,840	-252,710	-262,550
MADISON	2002	18	52	-13,648,423	-46,410	-13,694,833
MADISON	2003	9	45	-976,088	-118,290	-1,094,378
MADISON	2004	29	48	-2,575,210	-250,720	-2,825,930
MADISON	2005	13	16	-1,426,120	0	-1,426,120
MADISON	2006	7	7	-6,090	-108,240	-114,330
MARION	2000	0	0	0	0	0
MARION	2001	1	1	-389,500	0	-389,500
MARION	2003	0	0	0	0	0
MARION	2004	0	0	0	0	0
MARION	2005	1	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	0	0	0	0
MASSAC	2005	2	1	-113,355	0	-113,355
MCDONOUGH	2000	6	36	-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	35	-3,965,464	0	-39,65,464
MCHENRY	2001	20	30	-25,741,016	0	-25,741,016
MCHENRY	2002	10	10	-27,189,278	0	-27,189,278
MCHENRY	2003	9	20	-912,184	-266,208	-1,178,392
MCHENRY	2004	15	28	-831,426	-52,248	-883,674
MCHENRY	2005	10	4	0	0	0
MCHENRY	2006	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
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	3	6	-3,567,962	0	-3,567,962
MCLEAN	2005	1	1	0	-402,170	-402,170
MCLEAN	2006	1	0	0	0	0
MENARD	2004	1	4	-241,241	0	-241,241
MERCER	2002	0	0	0	0	0
MONROE	2000	1	4	-140,050	0	-140,050
MONROE	2001	1	4	0	0	0
MONROE	2002	3	9	-522,200	-306,665	-828,865
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
MONTGOMERY	2005	2	4	-44,996	-596,444	-641,440
MORGAN	2005	1	1	-353,512	0	-353,512
MOULTRIE	2001	0	4	-52,220	0	-52,220
MOULTRIE	2005	0	0	0	0	0
OGLE	2002	0	0	0	0	0
OGLE	2003	1	3	-421,519	-30,190	-451,709
OGLE	2004	0	1	0	0	0
OGLE	2005	0	1	-24,198	0	-24,198
OGLE	2006	0	1	-24,198	0	-24,198

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
PEORIA	2000	19	34	-2,711,990	-131,470	-2,843,460
PEORIA	2001	21	100	-1,797,639	-2,203,610	-4,001,249
PEORIA	2002	31	42	-4,307,060	-1,111,665	-5,418,725
PEORIA	2003	27	443	-7,184,642	-205,905	-7,390,547
PEORIA	2004	33	37	-3,475,300	0	-3,475,300
PEORIA	2005	20	63	-11,791,925	-78,760	-11,870,685
PEORIA	2006	2	2	-35,120	0	-35,120
PIATT	2001	1	1	-25,872	0	-25,872
PIATT	2003	0	0	0	0	0
PIKE	2000	0	5	-211,971	0	-211,971
PIKE	2001	0	2	-52,446	0	-52,446
RANDOLPH	2000	0	0	0	0	0
RANDOLPH	2001	0	4	0	-12,165	-12,165
RANDOLPH	2002	0	0	0	0	0
RANDOLPH	2004	1	0	0	0	0
RICHLAND	2003	1	0	0	0	0
ROCK ISLAND	2000	6	23	-927,695	-33,974	-961,669
ROCK ISLAND	2001	8	28	-1,693,546	-811,329	-2,504,875
ROCK ISLAND	2002	16	12	-6,118,360	0	-6,118,360
ROCK ISLAND	2003	18	10	-987,880	-78,455	-1,066,335
ROCK ISLAND	2004	7	1	-300,650	0	-300,650
ROCK ISLAND	2005	5	2	-1,412,144	0	-1,412,144
SALINE	2000	3	0	0	0	0
SALINE	2001	4	0	0	0	0
SALINE	2002	0	0	0	0	0
SALINE	2003	5	0	0	0	0
SALINE	2004	5	0	0	0	0
SALINE	2005	2	0	0	0	0
SALINE	2006	1	8	1,672,931	0	1,672,931

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
SANGAMON	2000	9	34	-335,829	-404,099	-739,928
SANGAMON	2001	3	31	-119,761	-548,359	-668,120
SANGAMON	2002	4	16	-37,628	-10,903	-48,531
SANGAMON	2003	9	36	-616,677	-248,931	-865,608
SANGAMON	2004	10	23	-632,708	-268,483	-901,191
SANGAMON	2005	13	23	-2,331,842	0	-2,331,842
SANGAMON	2006	1	7	-196,033	-32,847	-228,880
SCHUYLER	2002	0	1	-68,110	0	-68,110
SCOTT	2000	1	3	-8,005,428	-21,862	-8,027,290
SHELBY	2001	1	0	0	0	0
SHELBY	2002	1	1	0	5,528,020	5,528,020
SHELBY	2003	2	1	0	-37,218,535	-37,218,535
SHELBY	2004	2	2	-59,171,968	0	-59,171,968
SHELBY	2005	1	2	-183,195	0	-183,195
ST. CLAIR	2000	11	11	-1,337,882	-5,433	-1,343,315
ST. CLAIR	2001	7	20	-474,517	537	-473,980
ST. CLAIR	2002	8	10	-1,255,216	40,960	-1,214,256
ST. CLAIR	2003	5	6	-978,972	0	-978,972
ST. CLAIR	2004	8	26	-381,372	0	-381,372
ST. CLAIR	2005	4	4	-365,693	0	-365,693
ST. CLAIR	2006	0	0	0	0	0
STARK	2000	0	9	0	-55,730	-55,730
STARK	2003	0	1	-11,180	0	-11,180
STEPHENSON	2000	0	0	0	0	0
STEPHENSON	2001	3	5	-336,540	-468,220	-804,760
STEPHENSON	2002	2	5	-81,197	-448,360	-529,557
STEPHENSON	2003	4	1	-19,280	0	-19,280
STEPHENSON	2004	7	5	-714,748	0	-714,748
STEPHENSON	2005	0	3	-116,263	0	-116,263
STEPHENSON	2006	0	1	-70,038	0	-70,038

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
TAZEWELL	2000	8	15	-737,066	-288,250	-1,025,316
TAZEWELL	2001	9	17	-538,591	-60,310	-598,901
TAZEWELL	2002	16	57	-4,747,559	0	-4,747,559
TAZEWELL	2003	8	23	-2,875,130	-3,830	-2,878,960
TAZEWELL	2004	9	16	-431,520	0	-431,520
TAZEWELL	2005	2	7	-205,926	0	-205,926
TAZEWELL	2006	0	0	0	0	0
VERMILION	2000	8	15	-939,256	-212,912	-1,152,168
VERMILION	2001	7	18	-667,972	-5,172,517	-5,840,489
VERMILION	2002	10	10	-2,450,036	0	-2,450,036
VERMILION	2003	9	18	-1,944,679	-18,801	-1,963,480
VERMILION	2004	8	18	-1,653,674	0	-1,653,674
VERMILION	2005	2	1	-252,435	0	-252,435
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	197	-537,368	-67,151	-604,519
WILL	2001	8	4	-268,416	0	-268,416
WILL	2002	13	14	-2,341,507	-53,101	-2,394,608
WILL	2003	61	53	-12,239,737	-367,800	-12,607,537
WILL	2004	30	11	-599,902	0	-599,902
WILL	2005	13	13	-2,475,267	0	-2,475,267
WILL	2006	10	2	-157,420	0	-157,420
WILLIAMSON	2000	3	2	-555,430	-58,336	-613,766
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

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
WINNEBAGO	2000	7	15	-598,243	-1,894	-600,137
WINNEBAGO	2001	31	35	-3,137,655	-900	-3,138,555
WINNEBAGO	2002	42	54	-8,153,221	-728,579	-8,881,800
WINNEBAGO	2003	20	19	-3,861,434	0	-3,861,434
WINNEBAGO	2004	28	46	-4,717,126	-766,667	-5,483,793
WINNEBAGO	2005	14	66	-1,130,772	-674,976	-1,805,748
WINNEBAGO	2006	5	2	-74,172	0	-74,172
WOODFORD	2000	0	2	-21,480	-6,267	-27,747
WOODFORD	2001	0	2	-42,540	0	-42,540
WOODFORD	2002	0	1	-64,350	0	-64,350
WOODFORD	2004	1	2	-72,590	0	-72,590



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PTAB-21 (R-01/08)