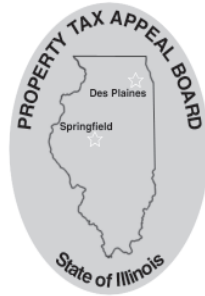


State of Illinois  
Rod R. Blagojevich, Governor

Illinois Property Tax Appeal Board  
Carlos X. Montoya, Chairman



# Property Tax Appeal Board

# 2008 Annual Report





**State of Illinois**  
**PROPERTY TAX APPEAL BOARD**

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CARLOS X. MONTOYA  
*Chairman*

LOUIS G. APOSTOL  
*Executive Director*

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

February 1, 2009

Governor Rod R. Blagojevich  
Members of the General Assembly  
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](http://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**

Mauro Glorioso  
*Westchester*

Michael J. (Mickey) Goral  
*Rockford*

Kevin L. Freeman  
*Chicago*

Walter Gorski  
*Edwardsville*

# Mission Statement

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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 tax appeal process, the board members and staff will pursue the following goals:

- ◆ Provide an informal forum, open to the public, for the timely 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)
- ◆ **Mauro Glorioso** .....(Westchester)
- ◆ **Michael J. (Mickey) Goral** .....(Rockford)
- ◆ **Kevin L. Freeman** .....(Chicago)
- ◆ **Walter R. Gorski** .....(Edwardsville)

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# Creation and Authority of the Board

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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 full-time 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. As such, 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 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 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. All activities are supervised by the executive director.

**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 9,233 residential appeals during calendar year 2008, compared to 9,229 in the previous year.

# **Synopsis of Representative Cases**

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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 request a copy from the PTAB office. In addition, the board publishes several brochures and forms available on its web site at [ptabil.com](http://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

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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.

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 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 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 (cont.)

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## **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	3	-974330	0	-974330
ADAMS	2002	1	1	-684360	0	-684360
ADAMS	2003	1	0	0	0	0
ADAMS	2004	0	0	0	0	0
ADAMS	2005	0	0	0	0	0
ADAMS	2006	0	0	0	0	0
ALEXANDER	2003	0	1	0	-58045	-58045
ALEXANDER	2005	0	0	0	0	0
BOONE	2001	5	5	-311174	0	-311174
BOONE	2002	2	3	-294418	0	-294418
BOONE	2003	1	5	-289674	0	-289674
BOONE	2004	5	0	0	0	0
BOONE	2006	4	7	-1962058	-259292	-2221350
BROWN	2001	0	1	0	0	0
BUREAU	2001	1	0	0	0	0
BUREAU	2002	2	5	-252943	0	-252943
BUREAU	2003	4	4	-694283	0	-694283
BUREAU	2004	1	0	0	0	0
BUREAU	2005	2	2	-141354	0	-141354
CARROLL	2001	0	0	0	0	0
CARROLL	2002	1	0	0	0	0
CARROLL	2003	0	0	0	0	0
CARROLL	2004	0	1	0	-4015	-4015
CARROLL	2006	0	0	0	0	0
CASS	2005	1	0	0	0	0
CASS	2006	1	0	0	0	0
CHAMPAIGN	2001	18	25	-1606797	-1841057	-3447854
CHAMPAIGN	2002	9	28	-1502070	-673784	-2175854
CHAMPAIGN	2003	16	37	-1681648	-1257705	-2939353
CHAMPAIGN	2004	4	276	-405680	-15790	-421470
CHAMPAIGN	2005	6	18	-514869	-66915	-581784
CHAMPAIGN	2006	1	10	-171970	-540	-172510
CHAMPAIGN	2007	0	6	-182360	-8210	-190570

## 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
CHRISTIAN	2003	2	31	-171410	-159350	-330760
CHRISTIAN	2004	0	0	0	0	0
CLARK	2001	0	2	0	-4620	-4620
CLARK	2004	0	0	0	0	0
CLAY	2002	0	1	0	-4335	-4335
CLAY	2003	0	1	-13956	0	-13956
CLAY	2004	0	1	-13956	0	-13956
CLINTON	2002	1	0	0	0	0
CLINTON	2003	1	13	-56812	0	-56812
CLINTON	2004	1	0	0	0	0
CLINTON	2005	1	0	0	0	0
COLES	2001	4	6	-87480	0	-87480
COLES	2002	1	1	-1361540	0	-1361540
COOK	2001	1178	5566	-124613059	-24131665	-148744724
COOK	2002	895	5885	-127182925	-17725345	-144908270
COOK	2003	815	7022	-96094046	-16580674	-112674720
COOK	2004	589	4833	-96101601	-9266707	-105368308
COOK	2005	425	4140	-64264474	-9556049	-73820523
COOK	2006	276	3428	-48637345	-1694037	-50331382
COOK	2007	7	38	-425944	0	-425944
DEKALB	2001	1	2	-28633	-13212	-41845
DEKALB	2002	1	2	-140763	0	-140763
DEKALB	2003	0	1	-10568	0	-10568
DEKALB	2004	1	0	0	0	0
DEKALB	2005	0	0	0	0	0
DEKALB	2006	3	2	-36009	0	-36009
DEWITT	2001	0	0	0	0	0
DEWITT	2002	1	2	-76014	-117310	-193324
DEWITT	2005	3	0	0	0	0
DEWITT	2006	2	1	-10171	0	-10171
DOUGLAS	2001	0	0	0	0	0
DOUGLAS	2003	0	0	0	0	0
DOUGLAS	2004	0	2	-66080	0	-66080
DOUGLAS	2005	0	2	0	-66080	-66080

## 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
DUPAGE	2001	23	19	-9300918	0	-9300918
DUPAGE	2002	30	28	-9975850	-54080	-10029930
DUPAGE	2003	68	60	-7956785	-8980	-7965765
DUPAGE	2004	76	60	-12723455	0	-12723455
DUPAGE	2005	54	39	-14085899	-2485090	-16570989
DUPAGE	2006	20	15	-4289609	0	-4289609
DUPAGE	2007	2	0	0	0	0
EFFINGHAM	2001	3	3	0	-283683	-283683
EFFINGHAM	2002	3	4	-404638	0	-404638
EFFINGHAM	2003	2	1	-197830	0	-197830
EFFINGHAM	2004	2	2	-617890	0	-617890
EFFINGHAM	2005	2	3	-12810	-47265	-60075
EFFINGHAM	2006	4	8	-2242233	0	-2242233
EFFINGHAM	2007	1	0	0	0	0
FAYETTE	2002	0	2	0	-125943	-125943
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	-274350	-31600	-305950
FRANKLIN	2003	0	1	0	-188459	-188459
FRANKLIN	2004	1	0	0	0	0
FRANKLIN	2005	1	1	0	-348125	-348125
FULTON	2003	0	5	0	0	0
FULTON	2004	1	2	-13710	0	-13710
FULTON	2005	1	2	-149470	0	-149470
FULTON	2006	1	1	-442099	0	-442099
FULTON	2007	0	1	0	0	0
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
GREENE	2006	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
GRUNDY	2001	4	7	-29660	0	-29660
GRUNDY	2002	3	3	-290358	0	-290358
GRUNDY	2003	2	5	-199089	-53147	-252236
GRUNDY	2004	4	1	-185140	0	-185140
GRUNDY	2005	1	0	0	0	0
GRUNDY	2006	2	0	0	0	0
GRUNDY	2007	0	0	0	0	0
HANCOCK	2002	0	2	0	-28862	-28862
HANCOCK	2003	0	2	-3465	-7855	-11320
HANCOCK	2004	1	6	-614429	0	-614429
HANCOCK	2005	1	5	-606048	0	-606048
HENDERSON	2005	0	0	0	0	0
HENRY	2001	1	1	-40665	0	-40665
HENRY	2002	0	1	-40665	0	-40665
HENRY	2005	0	3	-15341	-6485	-21826
HENRY	2006	0	1	0	0	0
HENRY	2007	0	1	0	0	0
IROQUOIS	2003	0	4	-8935	0	-8935
IROQUOIS	2004	0	0	0	0	0
JACKSON	2001	0	0	0	0	0
JACKSON	2002	2	1	0	-256951	-256951
JACKSON	2003	6	6	-1290519	0	-1290519
JACKSON	2004	5	5	-1273439	0	-1273439
JACKSON	2005	6	1	-144820	0	-144820
JACKSON	2006	2	2	-390814	0	-390814
JEFFERSON	2001	3	2	-1017986	0	-1017986
JEFFERSON	2002	3	2	-417497	0	-417497
JEFFERSON	2003	0	0	0	0	0
JEFFERSON	2004	1	0	0	0	0
JEFFERSON	2005	1	0	0	0	0
JEFFERSON	2006	1	2	-447512	0	-447512
JERSEY	2001	2	3	-146788	0	-146788
JERSEY	2004	1	0	0	0	0
JERSEY	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
JO DAVIESS	2001	1	0	0	0	0
JO DAVIESS	2002	1	0	0	0	0
JO DAVIESS	2004	0	1	0	0	0
JO DAVIESS	2005	0	0	0	0	0
JO DAVIESS	2006	0	0	0	0	0
JOHNSON	2001	0	0	0	0	0
JOHNSON	2004	1	1	0	-3279	-3279
KANE	2001	16	18	-984285	0	-984285
KANE	2002	30	47	-8853111	0	-8853111
KANE	2003	22	18	-2328113	-46518	-2374631
KANE	2004	46	51	-11511918	0	-11511918
KANE	2005	25	74	-5682916	0	-5682916
KANE	2006	24	24	-3120255	0	-3120255
KANE	2007	5	4	-232709	0	-232709
KANKAKEE	2001	15	2	-928300	0	-928300
KANKAKEE	2002	16	4	-12904418	0	-12904418
KANKAKEE	2003	12	0	0	0	0
KANKAKEE	2004	10	18	-1189041	0	-1189041
KANKAKEE	2005	9	20	-1842089	0	-1842089
KANKAKEE	2006	3	1	-10015	0	-10015
KANKAKEE	2007	0	0	0	0	0
KENDALL	2001	1	1	-1174400	0	-1174400
KENDALL	2002	1	0	0	0	0
KENDALL	2003	1	1	-36640	0	-36640
KENDALL	2004	4	4	-421393	0	-421393
KENDALL	2005	1	3	-98997	0	-98997
KENDALL	2007	0	0	0	0	0
KNOX	2001	9	9	-7178062	-43158	-7221220
KNOX	2002	4	4	-279894	-330556	-610450
KNOX	2003	10	10	-892420	-686990	-1579410
KNOX	2004	8	12	-3970755	-129060	-4099815
KNOX	2005	4	1	-161020	0	-161020
KNOX	2006	2	2	0	-352850	-352850

## 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	2001	71	109	-29328367	-208181	-29536548
LAKE	2002	57	99	-14111962	0	-14111962
LAKE	2003	52	217	-12259929	0	-12259929
LAKE	2004	88	264	-49084251	0	-49084251
LAKE	2005	15	24	-2198667	0	-2198667
LAKE	2006	17	23	-1318881	0	-1318881
LAKE	2007	7	306	-4643788	0	-4643788
LASALLE	2001	2	6	-191159	0	-191159
LASALLE	2002	0	5	-109074	0	-109074
LASALLE	2003	2	3	-313234	0	-313234
LASALLE	2004	2	5	-211609	0	-211609
LASALLE	2005	1	2	-129346	0	-129346
LASALLE	2006	5	2	-7996	-298886	-306882
LEE	2001	0	2	-15210	0	-15210
LEE	2002	1	1	-249656	0	-249656
LEE	2003	2	4	-216380	0	-216380
LEE	2004	1	1	-106456	0	-106456
LEE	2005	2	4	-492901	0	-492901
LEE	2006	1	1	-75200	0	-75200
LIVINGSTON	2001	1	1	-420394	0	-420394
LOGAN	2001	1	0	0	0	0
LOGAN	2002	2	2	0	-1006893	-1006893
LOGAN	2003	2	2	0	-1055742	-1055742
LOGAN	2004	0	1	0	-44773	-44773
LOGAN	2005	1	2	0	-825628	-825628
MACON	2001	2	4	-51003	-26624	-77627
MACON	2002	1	7	-131650	-24576	-156226
MACON	2003	6	16	-2437829	-183473	-2621302
MACON	2004	5	6	-995454	-1619407	-2614861
MACON	2005	5	5	-3032466	0	-3032466
MACON	2006	3	3	-494930	-211707	-706637
MACON	2007	3	4	-527450	-31607	-559057
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	2001	22	57	-9840	-252710	-262550
MADISON	2002	18	52	-13648423	-46410	-13694833
MADISON	2003	19	46	-1028978	-118290	-1147268
MADISON	2004	39	48	-2575210	-250720	-2825930
MADISON	2005	18	22	-1802890	0	-1802890
MADISON	2006	17	28	-1847297	-765610	-2612907
MADISON	2007	4	1	-1660	0	-1660
MARION	2001	1	1	-389500	0	-389500
MARION	2003	0	0	0	0	0
MARION	2004	0	0	0	0	0
MARION	2005	1	0	0	0	0
MARION	2006	1	1	0	-90470	-90470
MARSHALL	2004	0	0	0	0	0
MASON	2002	1	1	0	-174500	-174500
MASSAC	2002	1	0	0	0	0
MASSAC	2005	2	1	-113355	0	-113355
MCDONOUGH	2001	2	3	-205267	0	-205267
MCDONOUGH	2002	2	3	-75403	0	-75403
MCDONOUGH	2003	0	0	0	0	0
MCDONOUGH	2004	1	1	-116670	0	-116670
MCHENRY	2001	20	30	-25741016	0	-25741016
MCHENRY	2002	10	10	-27189278	0	-27189278
MCHENRY	2003	9	20	-912184	-266208	-1178392
MCHENRY	2004	15	28	-831426	-52248	-883674
MCHENRY	2005	13	7	-1649667	0	-1649667
MCHENRY	2006	10	13	-2613859	-124829	-2738688
MCHENRY	2007	5	6	-1177683	0	-1177683
MCLEAN	2001	2	15	-106269	-595345	-701614
MCLEAN	2002	5	9	-2103562	0	-2103562
MCLEAN	2003	5	4	-1518165	0	-1518165
MCLEAN	2004	3	6	-3567962	0	-3567962
MCLEAN	2005	2	1	0	-402170	-402170
MCLEAN	2006	2	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
MENARD	2004	1	4	-241241	0	-241241
MENARD	2006	1	1	0	-38844	-38844
MERCER	2002	0	0	0	0	0
MONROE	2001	1	4	0	0	0
MONROE	2002	3	9	-522200	-306665	-828865
MONROE	2003	2	4	-206480	-120130	-326610
MONROE	2004	3	1	0	-130970	-130970
MONTGOMERY	2002	0	1	-11930	0	-11930
MONTGOMERY	2003	1	4	319049	0	319049
MONTGOMERY	2004	2	3	-257056	-361991	-619047
MONTGOMERY	2005	2	5	-75009	-596444	-671453
MONTGOMERY	2006	1	1	0	-104685	-104685
MORGAN	2005	1	1	-353512	0	-353512
MORGAN	2006	1	1	-391650		-391650
MOULTRIE	2001	0	4	-52220	0	-52220
MOULTRIE	2005	0	0	0	0	0
OGLE	2002	0	0	0	0	0
OGLE	2003	1	3	-421519	-30190	-451709
OGLE	2004	0	1	0	0	0
OGLE	2005	0	1	-24198	0	-24198
OGLE	2006	0	1	-24198	0	-24198
OGLE	2007	0	0	0	0	0
PEORIA	2001	21	100	-1797639	-2203610	-4001249
PEORIA	2002	31	42	-4307060	-1111665	-5418725
PEORIA	2003	27	443	-7184642	-205905	-7390547
PEORIA	2004	33	37	-3475300	0	-3475300
PEORIA	2005	20	68	-12028685	-78760	-12107445
PEORIA	2006	14	82	-2837070	0	-2837070
PEORIA	2007	8	75	-6606990	0	-6606990
PIATT	2001	1	1	-25872	0	-25872
PIATT	2003	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
PIKE	2001	0	2	-52446	0	-52446
RANDOLPH	2001	0	4	0	-12165	-12165
RANDOLPH	2002	0	0	0	0	0
RANDOLPH	2004	1	0	0	0	0
RICHLAND	2003	1	0	0	0	0
ROCK ISLAND	2001	8	28	-1693546	-811329	-2504875
ROCK ISLAND	2002	16	12	-6118360	0	-6118360
ROCK ISLAND	2003	18	10	-987880	-78455	-1066335
ROCK ISLAND	2004	7	1	-300650	0	-300650
ROCK ISLAND	2005	10	3	-1530128	0	-1530128
ROCK ISLAND	2006	1	1	-174699	0	-174699
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	1672931	0	1672931
SANGAMON	2001	3	31	-119761	-548359	-668120
SANGAMON	2002	4	16	-37628	-10903	-48531
SANGAMON	2003	9	36	-616677	-248931	-865608
SANGAMON	2004	10	23	-632708	-268483	-901191
SANGAMON	2005	14	24	-2470913	0	-2470913
SANGAMON	2006	5	21	-443535	-69450	-512985
SANGAMON	2007	0	2	-12828	-2974	-15802
SCHUYLER	2002	0	1	-68110	0	-68110
SHELBY	2001	1	0	0	0	0
SHELBY	2002	1	1	0	5528020	5528020
SHELBY	2003	2	1	0	-37218535	-37218535
SHELBY	2004	2	2	-59171968	0	-59171968
SHELBY	2005	1	2	-183195	0	-183195

## 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	2001	7	20	-474517	537	-473980
ST. CLAIR	2002	8	10	-1255216	40960	-1214256
ST. CLAIR	2003	5	6	-978972	0	-978972
ST. CLAIR	2004	8	26	-381372	0	-381372
ST. CLAIR	2005	7	5	-365693	-152889	-518582
ST. CLAIR	2006	7	16	-1228445	-395557	-1624002
ST. CLAIR	2007	1	0	0	0	0
STARK	2003	0	1	-11180	0	-11180
STEPHENSON	2001	3	5	-336540	-468220	-804760
STEPHENSON	2002	2	5	-81197	-448360	-529557
STEPHENSON	2003	4	1	-19280	0	-19280
STEPHENSON	2004	7	5	-714748	0	-714748
STEPHENSON	2005	0	3	-116263	0	-116263
STEPHENSON	2006	2	6	-413412	0	-413412
TAZEWELL	2001	9	18	-538591	-60310	-598901
TAZEWELL	2002	16	57	-4747559	0	-4747559
TAZEWELL	2003	8	23	-2875130	-3830	-2878960
TAZEWELL	2004	10	16	-431520	0	-431520
TAZEWELL	2005	5	11	-985729	0	-985729
TAZEWELL	2006	4	14	-524380	-468440	-992820
VERMILION	2001	7	18	-667972	-5172517	-5840489
VERMILION	2002	10	10	-2450036	0	-2450036
VERMILION	2003	9	18	-1944679	-18801	-1963480
VERMILION	2004	8	18	-1653674	0	-1653674
VERMILION	2005	2	1	-252435	0	-252435
VERMILION	2006	1	1	-287738	0	-287738
VERMILION	2007	1	0	0	0	0
WABASH	2003	0	1	-57000	0	-57000
WABASH	2005	1	4	-715315	0	-715315
WARREN	2005	1	0	0	0	0
WARREN	2006	1	1	-164470	0	-164470
WAYNE	2001	1	1	-229300	0	-229300

## 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
WILL	2001	8	4	-268416	0	-268416
WILL	2002	13	14	-2341507	-53101	-2394608
WILL	2003	61	53	-12239737	-367800	-12607537
WILL	2004	32	13	-1145902	0	-1145902
WILL	2005	21	18	-2582272	-625200	-3207472
WILL	2006	20	11	-1533724	0	-1533724
WILL	2007	7	1	-11500	0	-11500
WILLIAMSON	2001	2	2	-185120	0	-185120
WILLIAMSON	2003	3	4	-243088	-662985	-906073
WILLIAMSON	2004	1	1	-15740	0	-15740
WINNEBAGO	2001	31	35	-3137655	-900	-3138555
WINNEBAGO	2002	42	54	-8153221	-728579	-8881800
WINNEBAGO	2003	20	19	-3861434	0	-3861434
WINNEBAGO	2004	28	48	-4855286	-766667	-5621953
WINNEBAGO	2005	17	69	-3743806	-674976	-4418782
WINNEBAGO	2006	9	7	-2894072	0	-2894072
WINNEBAGO	2007	2	1	-2795037	0	-2795037
WOODFORD	2001	0	2	-42540	0	-42540
WOODFORD	2002	0	1	-64350	0	-64350
WOODFORD	2004	1	2	-72590	0	-72590







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