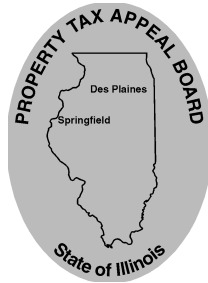


State of Illinois
JB Pritzker, Governor

Illinois Property Tax Appeal Board
Kevin L. Freeman, Chairman



Property Tax Appeal Board

2021 Annual Report



State of Illinois
PROPERTY TAX APPEAL BOARD

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February 1, 2022

Governor JB Pritzker
Members of the General Assembly
Citizens of Illinois

Section 16-190(b) of the Property Tax Code (35 ILCS 200/16-190(b)) 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 obtain 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. Our hearing schedule can be found on our web site under the Hearing Schedule section on the Information tab.

Members, Property Tax Appeal Board

BOARD MEMBERS

Jim Bilotta
Frankfort

Robert J. Steffen
South Barrington

Dana D. Kinion
Springfield

Sarah Buckley
Chicago

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:

- **Kevin L. Freeman, Chairman**(Chicago)
- **Jim Bilotta**(Frankfort)
- **Robert J. Steffen**(South Barrington)
- **Dana D. Kinion**(Springfield)
- **Sarah Buckley**(Chicago)

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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. Hearings are typically set in the county where the property is located throughout the year and are open to the public. Due to COVID-19, the Board is currently setting “virtual” hearings that are being conducted through electronic means. 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 24,760 residential appeals consisting of 32,047 parcels during calendar year 2021.

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 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 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).

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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.

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 \geq \$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.

Change in Assessed Value for Commercial and Industrial Appeals

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
ADAMS	2016	1	1	-437,110	0	-437,110
ADAMS	2017	1	1	-437,110	0	-437,110
ADAMS	2019	1	1	-91,080	0	-91,080
ADAMS	2020	1	1	-341,173	0	-341,173
BOND	2017	1	3	0	-126,905	-126,905
BOND	2018	0	3	0	-64,790	-64,790
BOONE	2016	0	1	-28,341	0	-28,341
BOONE	2017	1	2	-163,228	0	-163,228
BUREAU	2018	1	0	0	0	0
BUREAU	2020	0	1	-10,000	0	-10,000
CALHOUN	2016	0	0	0	0	0
CASS	2019	1	0	0	0	0
CHAMPAIGN	2016	14	41	-4,951,220	-179,120	-5,130,340
CHAMPAIGN	2017	9	12	-5,357,640	0	-5,357,640
CHAMPAIGN	2018	13	12	-4,989,205	0	-4,989,205
CHAMPAIGN	2019	8	12	-1,845,234	0	-1,845,234
CHAMPAIGN	2020	4	0	0	0	0
CHRISTIAN	2019	0	0	0	0	0
CLARK	2016	1	1	0	-239,703	-239,703
CLARK	2017	1	1	0	-238,597	-238,597
CLINTON	2017	0	1	0	-5,367	-5,367
CLINTON	2019	0	2	0	-93,240	-93,240
COLES	2016	4	20	-578,457	-883,874	-1,462,331
COLES	2017	7	10	-784,317	-714,625	-1,498,942
COLES	2018	3	3	-667,344	-246,667	-914,011
COLES	2019	0	1	-1,196	0	-1,196
COLES	2020	1	0	0	0	0
COOK	2016	569	13,193	-198,038,790	-7,786,472	-205,825,262
COOK	2017	464	9,997	-135,015,859	-7,796,943	-142,812,802
COOK	2018	400	3,893	-74,948,653	-37,309	-74,985,962
COOK	2019	393	1,743	-46,010,620	-4,247	-46,014,867
COOK	2020	140	220	-2,865,505	0	-2,865,505
DEKALB	2016	3	22	-780,498	0	-780,498
DEKALB	2017	8	8	-1,187,225	0	-1,187,225
DEKALB	2018	5	12	-1,096,799	0	-1,096,799
DEKALB	2019	7	26	-635,261	0	-635,261
DEKALB	2020	5	3	-299,834	0	-299,834
DEWITT	2016	1	0	0	0	0
DEWITT	2017	0	2	-18,324	-18,333	-36,657
DOUGLAS	2016	1	4	-92,767	0	-92,767
DOUGLAS	2017	1	6	-432,440	0	-432,440
DOUGLAS	2018	0	4	-13,788	0	-13,788
DUPAGE	2016	95	148	-10,261,867	-710,662	-10,972,529
DUPAGE	2017	79	152	-12,257,667	-377,171	-12,634,838
DUPAGE	2018	66	111	-11,928,689	-385,429	-12,314,118
DUPAGE	2019	67	75	-5,744,396	0	-5,744,396
DUPAGE	2020	28	35	-2,331,535	0	-2,331,535
EDGAR	2016	0	1	0	-11,547	-11,547
EDGAR	2017	0	2	0	-18,300	-18,300
EDGAR	2018	0	1	-18,300	0	-18,300
EDGAR	2019	1	2	-111,820	0	-111,820
EDWARDS	2017	1	0	0	0	0

Change in Assessed Value for Commercial and Industrial Appeals

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
EFFINGHAM	2017	0	1	0	-5,340	-5,340
EFFINGHAM	2018	0	0	0	0	0
FORD	2016	1	1	-11,202,180	0	-11,202,180
FORD	2017	2	2	-11,329,580	0	-11,329,580
FORD	2018	1	1	0	-180,000	-180,000
FORD	2019	0	1	-18,520	0	-18,520
FRANKLIN	2016	1	1	-121,725	0	-121,725
FRANKLIN	2020	1	0	0	0	0
FULTON	2016	3	10	-1,833,780	0	-1,833,780
FULTON	2017	0	3	-25,280	-52,626	-77,906
FULTON	2020	1	1	-318,730	0	-318,730
GRUNDY	2016	2	4	-675,554	0	-675,554
GRUNDY	2017	0	1	0	-51,642	-51,642
GRUNDY	2018	1	1	0	-78,108	-78,108
GRUNDY	2019	1	4	-153,339	0	-153,339
GRUNDY	2020	1	1	-72,316	0	-72,316
HANCOCK	2016	0	1	0	-19,874	-19,874
HENRY	2016	0	1	-20,000	0	-20,000
HENRY	2017	0	1	-45,000	0	-45,000
JACKSON	2016	3	6	-1,381,089	-41,462	-1,422,551
JACKSON	2017	4	4	-43,018	0	-43,018
JACKSON	2018	3	8	-1,268,336	0	-1,268,336
JACKSON	2019	3	9	-86,751	0	-86,751
JACKSON	2020	2	2	-138,605	0	-138,605
JEFFERSON	2017	3	6	-298,211	-268,762	-566,973
JEFFERSON	2018	1	0	0	0	0
JEFFERSON	2019	1	0	0	0	0
JERSEY	2016	2	2	-1,137,490	0	-1,137,490
JERSEY	2017	0	2	-21,431	0	-21,431
JERSEY	2018	1	5	-67,295	0	-67,295
JERSEY	2019	2	12	-554,020	0	-554,020
JO DAVIESS	2016	1	3	-369,660	0	-369,660
JO DAVIESS	2020	0	0	0	0	0
KANE	2016	125	310	-9,882,475	-551,364	-10,433,839
KANE	2017	99	288	-12,643,618	-1,240,001	-13,883,619
KANE	2018	58	151	-7,779,616	-1,118,022	-8,897,638
KANE	2019	74	115	-7,201,104	-163,527	-7,364,631
KANE	2020	48	73	-5,998,984	0	-5,998,984
KANKAKEE	2016	2	3	-2,371,409	0	-2,371,409
KANKAKEE	2017	1	3	-340,866	0	-340,866
KANKAKEE	2018	4	2	-482,097	0	-482,097
KANKAKEE	2019	6	10	-691,848	0	-691,848
KENDALL	2016	5	13	-1,578,964	0	-1,578,964
KENDALL	2017	3	6	-712,098	0	-712,098
KENDALL	2018	2	2	-69,221	0	-69,221
KENDALL	2019	5	3	-43,365	0	-43,365
KNOX	2016	3	4	-647,070	0	-647,070
KNOX	2017	4	3	-809,360	0	-809,360
KNOX	2018	4	6	-843,320	0	-843,320
KNOX	2019	7	6	-1,014,488	0	-1,014,488
KNOX	2020	2	0	0	0	0
LAKE	2016	66	239	-13,642,643	-392,228	-14,034,871

Change in Assessed Value for Commercial and Industrial Appeals

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
LAKE	2017	93	297	-19,366,926	-886,952	-20,253,878
LAKE	2018	80	272	-14,234,538	-536,390	-14,770,928
LAKE	2019	144	244	-24,189,958	0	-24,189,958
LAKE	2020	88	126	-18,823,881	0	-18,823,881
LASALLE	2016	1	1	-11,669	0	-11,669
LASALLE	2017	0	3	-59,145	0	-59,145
LASALLE	2018	5	7	-929,552	0	-929,552
LASALLE	2019	13	10	-316,762	0	-316,762
LASALLE	2020	17	2	-69,978	0	-69,978
LEE	2018	1	0	0	0	0
LEE	2020	0	0	0	0	0
LIVINGSTON	2018	0	2	-149,985	0	-149,985
LIVINGSTON	2019	0	0	0	0	0
LOGAN	2016	2	4	-171,900	-95,760	-267,660
LOGAN	2017	1	3	-39,150	-130,898	-170,048
LOGAN	2018	0	2	-29,640	0	-29,640
LOGAN	2019	1	7	-627,590	0	-627,590
LOGAN	2020	0	2	-178,250	0	-178,250
MACON	2016	8	7	-2,057,449	0	-2,057,449
MACON	2017	10	143	-4,839,381	0	-4,839,381
MACON	2018	8	142	-3,404,514	0	-3,404,514
MACON	2019	9	19	-4,845,417	0	-4,845,417
MACON	2020	8	13	-2,033,506	0	-2,033,506
MACOUPIN	2018	0	0	0	0	0
MADISON	2016	19	78	-4,180,430	0	-4,180,430
MADISON	2017	19	26	-3,830,250	0	-3,830,250
MADISON	2018	19	42	-3,552,261	-8,330	-3,560,591
MADISON	2019	31	39	-2,374,864	0	-2,374,864
MADISON	2020	20	11	-651,227	0	-651,227
MARION	2019	2	2	-492,130	0	-492,130
MARSHALL	2016	0	1	-32,208	0	-32,208
MARSHALL	2018	1	0	0	0	0
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
MASON	2020	0	1	-90,000	0	-90,000
MASSAC	2016	1	2	-282,438	0	-282,438
MASSAC	2017	1	2	-282,438	0	-282,438
MASSAC	2018	1	0	0	0	0
MCDONOUGH	2016	0	1	-38,497	0	-38,497
MCDONOUGH	2019	1	0	0	0	0
MCDONOUGH	2020	0	1	-57,122	0	-57,122
MCHENRY	2016	5	20	-745,834	0	-745,834
MCHENRY	2017	2	14	-552,336	0	-552,336
MCHENRY	2018	2	5	-254,285	0	-254,285
MCHENRY	2019	6	18	-315,336	0	-315,336
MCHENRY	2020	1	1	-154,120	0	-154,120
MCLEAN	2016	21	16	-2,805,174	0	-2,805,174
MCLEAN	2017	8	87	309,138	0	309,138
MCLEAN	2018	1	9	-488,423	0	-488,423
MCLEAN	2019	9	8	-1,813,723	0	-1,813,723
MCLEAN	2020	1	5	-239,623	0	-239,623

Change in Assessed Value for Commercial and Industrial Appeals

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
MERCER	2016	1	0	0	0	0
MONROE	2016	0	4	-15,710	-99,460	-115,170
MONROE	2017	1	2	-99,780	0	-99,780
MONROE	2018	0	2	-22,630	0	-22,630
MONROE	2019	2	2	-528,649	-105,660	-634,309
MONTGOMERY	2016	0	0	0	0	0
MONTGOMERY	2020	0	1	-47,130	0	-47,130
MORGAN	2016	1	2	-516,350	0	-516,350
MORGAN	2017	0	1	-23,890	0	-23,890
MORGAN	2018	1	2	-174,880	0	-174,880
MOULTRIE	2016	2	2	-710,822	0	-710,822
MOULTRIE	2017	1	1	-567,067	0	-567,067
MOULTRIE	2020	0	0	0	0	0
OGLE	2016	8	5	-1,198,182	0	-1,198,182
OGLE	2017	4	5	-1,262,002	0	-1,262,002
OGLE	2018	3	4	-666,817	0	-666,817
PEORIA	2016	29	197	-12,055,175	0	-12,055,175
PEORIA	2017	34	161	-10,214,826	0	-10,214,826
PEORIA	2018	27	171	-9,228,116	0	-9,228,116
PEORIA	2019	32	124	-7,560,592	0	-7,560,592
PEORIA	2020	11	18	-1,217,641	0	-1,217,641
PERRY	2017	0	1	-17,335	0	-17,335
PIATT	2018	0	1	0	-61,203	-61,203
PIKE	2017	1	0	0	0	0
PIKE	2018	1	0	0	0	0
PIKE	2019	2	0	0	0	0
PUTNAM	2020	6	0	0	0	0
RANDOLPH	2020	0	0	0	0	0
ROCK ISLAND	2016	5	9	-2,008,083	0	-2,008,083
ROCK ISLAND	2017	8	21	-3,395,117	0	-3,395,117
ROCK ISLAND	2018	8	17	-2,281,371	0	-2,281,371
ROCK ISLAND	2019	5	21	-3,085,872	-2,341	-3,088,213
ROCK ISLAND	2020	3	5	-178,563	0	-178,563
SALINE	2017	0	1	-12,186	0	-12,186
SANGAMON	2016	2	19	-772,794	-287,365	-1,060,159
SANGAMON	2017	4	21	-976,028	-224,452	-1,200,480
SANGAMON	2018	3	24	-702,190	-717,087	-1,419,277
SANGAMON	2019	9	7	-161,560	0	-161,560
SANGAMON	2020	1	4	-166,698	0	-166,698
SCHUYLER	2016	1	0	0	0	0
SCHUYLER	2020	0	1	-42,148	0	-42,148
SCOTT	2020	0	0	0	0	0
SHELBY	2016	1	0	0	0	0
ST. CLAIR	2016	18	63	-13,866,325	-56,241	-13,922,566
ST. CLAIR	2017	17	34	-2,011,877	-516,626	-2,528,503
ST. CLAIR	2018	28	33	-4,069,540	-487,322	-4,556,862
ST. CLAIR	2019	8	25	-2,026,188	0	-2,026,188
ST. CLAIR	2020	4	4	-349,846	0	-349,846
STEPHENSON	2016	2	0	0	0	0
STEPHENSON	2017	4	0	0	0	0
STEPHENSON	2018	2	0	0	0	0
STEPHENSON	2019	1	1	-94,188	0	-94,188

Change in Assessed Value for Commercial and Industrial Appeals

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
TAZEWELL	2016	12	28	-1,965,940	0	-1,965,940
TAZEWELL	2017	11	54	-4,524,412	0	-4,524,412
TAZEWELL	2018	7	24	-2,404,272	0	-2,404,272
TAZEWELL	2019	6	24	-1,625,060	0	-1,625,060
TAZEWELL	2020	4	12	-1,362,470	0	-1,362,470
UNION	2016	2	0	0	0	0
VERMILION	2017	1	10	-205,714	0	-205,714
VERMILION	2018	5	2	-130,341	0	-130,341
VERMILION	2019	1	0	0	0	0
WAYNE	2016	2	36	-1,156,059	0	-1,156,059
WAYNE	2017	0	3	-46,038	0	-46,038
WILL	2016	19	28	-1,356,324	-205,572	-1,561,896
WILL	2017	16	17	-914,344	-14,993	-929,337
WILL	2018	21	64	-3,668,276	-14,993	-3,683,269
WILL	2019	17	42	-3,253,895	-270,915	-3,524,810
WILL	2020	21	35	-5,648,399	0	-5,648,399
WILLIAMSON	2016	0	1	0	-5,444	-5,444
WILLIAMSON	2017	2	0	0	0	0
WILLIAMSON	2018	3	1	-121,210	0	-121,210
WILLIAMSON	2019	1	5	-151,810	0	-151,810
WINNEBAGO	2016	23	71	-5,221,330	-749,376	-5,970,706
WINNEBAGO	2017	15	13	-1,674,906	0	-1,674,906
WINNEBAGO	2018	7	10	-1,471,445	0	-1,471,445
WINNEBAGO	2019	10	10	-681,342	0	-681,342
WINNEBAGO	2020	3	11	-772,058	0	-772,058
WOODFORD	2016	0	2	-119,000	0	-119,000
WOODFORD	2017	0	1	-80,137	0	-80,137
WOODFORD	2018	1	6	-165,805	0	-165,805
WOODFORD	2019	0	3	-130,111	0	-130,111

PTAB-21 (R-01/22)



Printed on recycled paper - soy-based ink
Printed by authority of the State of Illinois
(150 copies - 01/22) PO# 2220157