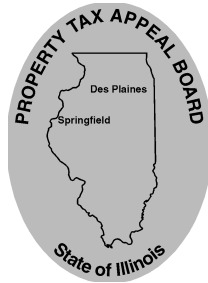


State of Illinois
JB Pritzker, Governor

Illinois Property Tax Appeal Board
Kevin L. Freeman, Chairman



Property Tax Appeal Board

2022 Annual Report



State of Illinois
PROPERTY TAX APPEAL BOARD

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February 1, 2023

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. The Board conducts its hearings virtually using the Webex platform and in-person at its offices and at the offices of local county officials throughout the State. 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 27,906 residential appeals consisting of 34,157 parcels during calendar year 2022.

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	2017	1	1	-437,110	0	-437,110
ADAMS	2019	1	1	-91,080	0	-91,080
ADAMS	2020	2	2	-559,983	0	-559,983
ADAMS	2021	1	1	-1,389,312	0	-1,389,312
BOND	2017	1	3	0	-126,905	-126,905
BOND	2018	0	3	0	-64,790	-64,790
BOND	2019	2	5	0	-312,187	-312,187
BOONE	2017	1	2	-163,228	0	-163,228
BOONE	2021	0	1	-54,808	0	-54,808
BUREAU	2018	2	4	0	-104,564	-104,564
BUREAU	2020	0	1	-10,000	0	-10,000
CASS	2019	1	0	0	0	0
CHAMPAIGN	2017	9	12	-5,357,640	0	-5,357,640
CHAMPAIGN	2018	13	12	-4,989,205	0	-4,989,205
CHAMPAIGN	2019	9	13	-1,906,958	0	-1,906,958
CHAMPAIGN	2020	9	13	-1,250,067	0	-1,250,067
CHAMPAIGN	2021	4	5	-569,392	0	-569,392
CHRISTIAN	2019	0	0	0	0	0
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
CLINTON	2020	0	2	-93,240	0	-93,240
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
COLES	2021	1	0	0	0	0
COOK	2017	619	15,034	-199,997,299	-10,076,976	-210,074,275
COOK	2018	604	11,928	-173,310,776	-6,510,258	-179,821,034
COOK	2019	653	6,910	-131,468,471	-128,778	-131,597,249
COOK	2020	387	2,455	-54,650,267	-11,076	-54,661,343
COOK	2021	33	16	-1,024,791	0	-1,024,791
DEKALB	2017	8	8	-1,187,225	0	-1,187,225
DEKALB	2018	5	12	-1,096,799	0	-1,096,799
DEKALB	2019	9	26	-635,261	0	-635,261
DEKALB	2020	8	6	-577,499	0	-577,499
DEKALB	2021	2	2	-266,527	0	-266,527
DEWITT	2017	0	2	-18,324	-18,333	-36,657
DEWITT	2021	0	1	-34,050	0	-34,050
DOUGLAS	2017	1	6	-432,440	0	-432,440
DOUGLAS	2018	0	4	-13,788	0	-13,788
DOUGLAS	2020	1	2	-420,680	0	-420,680
DUPAGE	2017	79	152	-12,257,667	-377,171	-12,634,838
DUPAGE	2018	68	118	-12,261,369	-434,319	-12,695,688
DUPAGE	2019	106	132	-13,235,784	-99,907	-13,335,691
DUPAGE	2020	76	108	-15,788,097	0	-15,788,097
DUPAGE	2021	14	17	-1,211,825	0	-1,211,825
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
EFFINGHAM	2017	0	1	0	-5,340	-5,340

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	2018	0	0	0	0	0
EFFINGHAM	2019	1	1	0	-766,590	-766,590
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	2019	1	2	-157,280	0	-157,280
FRANKLIN	2020	2	2	-172,090	0	-172,090
FULTON	2017	0	3	-25,280	-52,626	-77,906
FULTON	2020	2	1	-318,730	0	-318,730
FULTON	2021	1	2	-42,580	0	-42,580
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
HENRY	2017	0	1	-45,000	0	-45,000
HENRY	2019	1	1	-51,517	0	-51,517
HENRY	2020	1	1	-51,517	0	-51,517
HENRY	2021	1	0	0	0	0
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
JACKSON	2021	1	1	-1,896,191	0	-1,896,191
JEFFERSON	2017	3	6	-298,211	-268,762	-566,973
JEFFERSON	2018	4	2	-398,750	0	-398,750
JEFFERSON	2019	4	2	-398,750	0	-398,750
JEFFERSON	2020	5	4	-222,351	0	-222,351
JEFFERSON	2021	1	0	0	0	0
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
JERSEY	2020	1	8	-398,621	0	-398,621
JO DAVIESS	2020	0	0	0	0	0
KANE	2017	102	290	-12,679,739	-1,240,001	-13,919,740
KANE	2018	62	165	-8,484,057	-1,118,022	-9,602,079
KANE	2019	109	213	-11,485,695	-250,349	-11,736,044
KANE	2020	93	193	-13,126,084	-91,700	-13,217,784
KANE	2021	37	82	-3,928,285	0	-3,928,285
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
KANKAKEE	2021	1	0	0	0	0
KENDALL	2017	3	8	-752,122	0	-752,122
KENDALL	2018	2	2	-69,221	0	-69,221
KENDALL	2019	6	5	-208,884	0	-208,884
KENDALL	2020	2	5	-333,627	0	-333,627
KENDALL	2021	2	3	-286,506	0	-286,506
KNOX	2017	4	3	-809,360	0	-809,360
KNOX	2018	5	8	-920,650	-75,170	-995,820
KNOX	2019	7	6	-1,014,488	0	-1,014,488
KNOX	2020	2	0	0	0	0
LAKE	2017	93	297	-19,366,926	-886,952	-20,253,878

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	2018	83	276	-15,090,438	-672,507	-15,762,945
LAKE	2019	169	365	-29,189,786	-674,628	-29,864,414
LAKE	2020	152	304	-28,725,629	-348,799	-29,074,428
LAKE	2021	102	198	-18,830,081	0	-18,830,081
LASALLE	2017	0	4	-59,145	-11,859	-71,004
LASALLE	2018	5	8	-929,552	-11,859	-941,411
LASALLE	2019	19	27	-622,413	-11,859	-634,272
LASALLE	2020	27	17	-896,235	-50,174	-946,409
LASALLE	2021	5	11	-410,967	0	-410,967
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	1	-76,573	0	-76,573
LIVINGSTON	2020	0	1	0	0	0
LOGAN	2017	1	3	-39,150	-130,898	-170,048
LOGAN	2018	0	4	-29,640	-104,623	-134,263
LOGAN	2019	1	9	-627,590	-108,853	-736,443
LOGAN	2020	0	4	-275,437	0	-275,437
LOGAN	2021	2	3	-115,285	0	-115,285
MACON	2017	10	143	-4,839,381	0	-4,839,381
MACON	2018	9	143	-3,404,514	-444,101	-3,848,615
MACON	2019	10	21	-4,899,036	-475,700	-5,374,736
MACON	2020	22	39	-8,480,766	-416,763	-8,897,529
MACON	2021	3	3	-112,847	0	-112,847
MACOUPIN	2018	0	0	0	0	0
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	40	-2,374,864	-760	-2,375,624
MADISON	2020	24	19	-789,427	-1,240	-790,667
MADISON	2021	25	16	-3,860,191	0	-3,860,191
MARION	2019	2	2	-492,130	0	-492,130
MARSHALL	2018	1	0	0	0	0
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	2017	1	2	-282,438	0	-282,438
MASSAC	2018	1	0	0	0	0
MCDONOUGH	2019	1	0	0	0	0
MCDONOUGH	2020	0	1	-57,122	0	-57,122
MCHENRY	2017	2	14	-552,336	0	-552,336
MCHENRY	2018	2	5	-254,285	0	-254,285
MCHENRY	2019	7	21	-397,745	-19,999	-417,744
MCHENRY	2020	1	2	-175,360	0	-175,360
MCHENRY	2021	1	1	-22,461	0	-22,461
MCLEAN	2017	8	87	309,138	0	309,138
MCLEAN	2018	1	10	-535,525	0	-535,525
MCLEAN	2019	9	9	-1,867,036	0	-1,867,036
MCLEAN	2020	6	6	-412,371	0	-412,371
MCLEAN	2021	5	8	-720,917	0	-720,917
MONROE	2017	1	2	-99,780	0	-99,780
MONROE	2018	0	2	-22,630	0	-22,630
MONROE	2019	3	3	-615,979	-105,660	-721,639

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
MONROE	2020	5	6	-765,917	0	-765,917
MONTGOMERY	2020	0	1	-47,130	0	-47,130
MONTGOMERY	2021	0	1	-65,457	0	-65,457
MORGAN	2017	0	1	-23,890	0	-23,890
MORGAN	2018	1	2	-174,880	0	-174,880
MORGAN	2019	1	3	-98,800	-85,693	-184,493
MORGAN	2020	4	4	-616,230	0	-616,230
MORGAN	2022	0	0	0	0	0
MOULTRIE	2017	1	1	-567,067	0	-567,067
MOULTRIE	2020	0	0	0	0	0
MOULTRIE	2021	1	1	-161,364	0	-161,364
OGLE	2017	4	5	-1,262,002	0	-1,262,002
OGLE	2018	3	4	-666,817	0	-666,817
OGLE	2021	0	0	0	0	0
PEORIA	2017	35	162	-10,214,826	-589,288	-10,804,114
PEORIA	2018	28	174	-9,364,896	-40,230	-9,405,126
PEORIA	2019	50	146	-10,598,714	0	-10,598,714
PEORIA	2020	47	98	-8,417,081	0	-8,417,081
PEORIA	2021	17	33	-2,552,282	0	-2,552,282
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	2019	0	2	-45,086	0	-45,086
RANDOLPH	2020	0	0	0	0	0
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	7	31	-3,109,466	0	-3,109,466
ROCK ISLAND	2021	5	3	-1,312,176	0	-1,312,176
SALINE	2017	0	1	-12,186	0	-12,186
SALINE	2020	1	2	-345,741	0	-345,741
SANGAMON	2017	4	21	-976,028	-224,452	-1,200,480
SANGAMON	2018	4	28	-868,598	-717,087	-1,585,685
SANGAMON	2019	11	13	-466,318	0	-466,318
SANGAMON	2020	11	29	-1,737,650	-1,113	-1,738,763
SANGAMON	2021	2	13	-650,977	0	-650,977
SCHUYLER	2020	0	1	-42,148	0	-42,148
SCOTT	2020	0	0	0	0	0
ST. CLAIR	2017	18	35	-3,534,129	-516,626	-4,050,755
ST. CLAIR	2018	29	34	-5,591,792	-487,322	-6,079,114
ST. CLAIR	2019	16	56	-4,677,628	-323,870	-5,001,498
ST. CLAIR	2020	15	25	-4,879,268	-111,113	-4,990,381
ST. CLAIR	2021	13	6	-596,576	0	-596,576
STEPHENSON	2017	4	0	0	0	0
STEPHENSON	2018	2	0	0	0	0
STEPHENSON	2019	1	1	-94,188	0	-94,188
TAZEWELL	2017	11	54	-4,524,412	0	-4,524,412
TAZEWELL	2018	9	28	-2,867,072	0	-2,867,072
TAZEWELL	2019	8	26	-2,019,920	0	-2,019,920

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	2020	10	24	-3,130,105	0	-3,130,105
TAZEWELL	2021	6	33	-1,219,882	0	-1,219,882
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	2017	0	3	-46,038	0	-46,038
WILL	2017	17	18	-1,537,753	-14,993	-1,552,746
WILL	2018	22	67	-4,291,685	-14,993	-4,306,678
WILL	2019	46	60	-12,653,935	-270,915	-12,924,850
WILL	2020	51	50	-10,483,335	0	-10,483,335
WILL	2021	13	13	-2,212,422	0	-2,212,422
WILLIAMSON	2017	2	0	0	0	0
WILLIAMSON	2018	3	1	-121,210	0	-121,210
WILLIAMSON	2019	4	8	-745,140	-1,128,100	-1,873,240
WILLIAMSON	2020	6	7	-3,032,580	-1,861,489	-4,894,069
WILLIAMSON	2021	2	1	-50,260	0	-50,260
WINNEBAGO	2017	16	13	-1,674,906	0	-1,674,906
WINNEBAGO	2018	9	11	-1,640,438	0	-1,640,438
WINNEBAGO	2019	12	10	-681,342	0	-681,342
WINNEBAGO	2020	4	12	-1,232,521	0	-1,232,521
WINNEBAGO	2021	4	3	-576,523	0	-576,523
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
WOODFORD	2020	0	2	-55,950	0	-55,950

PTAB-21 (R-01/23)



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