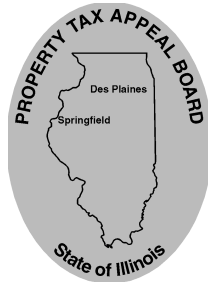


State of Illinois
JB Pritzker, Governor

Illinois Property Tax Appeal Board
Kevin L. Freeman, Chairman



Property Tax Appeal Board

2020 Annual Report



State of Illinois
PROPERTY TAX APPEAL BOARD

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February 1, 2021

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 21,353 residential appeals consisting of 26,788 parcels during calendar year 2020.

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. 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 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	2015	2	3	-299,890	0	-299,890
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
BOND	2017	1	3	0	-126,905	-126,905
BOND	2018	0	3	0	-64,790	-64,790
BOONE	2013	1	1	-121,973	0	-121,973
BOONE	2015	0	1	-2,166	0	-2,166
BOONE	2016	0	1	-28,341	0	-28,341
BOONE	2017	1	2	-163,228	0	-163,228
BUREAU	2013	2	3	-167,191	-349,974	-517,165
BUREAU	2014	2	2	-351,166	0	-351,166
BUREAU	2015	2	12	-530,161	0	-530,161
BUREAU	2018	1	0	0	0	0
CALHOUN	2016	0	0	0	0	0
CASS	2019	1	0	0	0	0
CHAMPAIGN	2013	7	12	-183,150	-1,072,331	-1,255,481
CHAMPAIGN	2014	3	10	-670,867	0	-670,867
CHAMPAIGN	2015	26	16	-3,373,380	-1,261,320	-4,634,700
CHAMPAIGN	2016	14	41	-4,951,220	-179,120	-5,130,340
CHAMPAIGN	2017	7	9	-5,034,180	0	-5,034,180
CHAMPAIGN	2018	7	5	-1,927,690	0	-1,927,690
CHAMPAIGN	2019	1	0	0	0	0
CHRISTIAN	2019	0	0	0	0	0
CLARK	2014	0	1	0	-13,160	-13,160
CLARK	2015	1	1	0	-203,290	-203,290
CLARK	2016	1	1	0	-239,703	-239,703
CLARK	2017	1	1	0	-238,597	-238,597
CLAY	2014	1	1	-95,274	0	-95,274
CLINTON	2013	0	1	0	0	0
CLINTON	2014	0	0	0	0	0
CLINTON	2015	0	0	0	0	0
CLINTON	2017	0	1	0	-5,367	-5,367
COLES	2013	4	7	0	-1,146,704	-1,146,704
COLES	2014	2	5	-316,848	0	-316,848
COLES	2015	2	3	-27,077	-200,000	-227,077
COLES	2016	4	20	-578,457	-883,874	-1,462,331
COLES	2017	6	9	-784,317	-346,205	-1,130,522
COLES	2018	2	2	-667,344	0	-667,344
COLES	2019	0	1	-1,196	0	-1,196
COOK	2013	572	9,681	-166,788,009	-18,365,930	-185,153,939
COOK	2014	528	10,417	-179,506,704	-5,676,390	-185,183,094
COOK	2015	653	12,869	-244,319,015	-6,565,891	-250,884,906
COOK	2016	440	10,001	-146,338,166	-6,059,268	-152,397,434
COOK	2017	308	5,595	-75,784,983	-456,003	-76,240,986
COOK	2018	256	1,574	-28,731,033	0	-28,731,033
COOK	2019	121	197	-2,319,702	0	-2,319,702
CRAWFORD	2013	0	1	-46,921	0	-46,921
CUMBERLAND	2013	0	0	0	0	0
CUMBERLAND	2014	0	1	-22,265	0	-22,265
DEKALB	2013	2	3	-75,694	0	-75,694
DEKALB	2014	1	2	-51,275	0	-51,275

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
DEKALB	2015	0	6	-47,000	-25,317	-72,317
DEKALB	2016	0	11	-205,872	0	-205,872
DEKALB	2017	7	6	-1,045,844	0	-1,045,844
DEKALB	2018	1	5	-291,737	0	-291,737
DEKALB	2019	1	6	-75,735	0	-75,735
DEWITT	2013	1	0	0	0	0
DEWITT	2014	1	0	0	0	0
DEWITT	2015	1	0	0	0	0
DEWITT	2016	1	0	0	0	0
DEWITT	2017	0	2	-18,324	-18,333	-36,657
DOUGLAS	2013	1	1	-279,319	0	-279,319
DOUGLAS	2014	0	1	-10,439	0	-10,439
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	2013	132	227	-17,741,483	-2,174,273	-19,915,756
DUPAGE	2014	64	106	-8,181,334	-421,388	-8,602,722
DUPAGE	2015	108	133	-13,689,821	-818,730	-14,508,551
DUPAGE	2016	93	144	-8,898,117	-704,986	-9,603,103
DUPAGE	2017	65	112	-10,344,872	-184,375	-10,529,247
DUPAGE	2018	40	50	-7,031,400	-99,000	-7,130,400
DUPAGE	2019	16	2	-34,760	0	-34,760
EDGAR	2016	0	1	0	-11,547	-11,547
EDGAR	2017	0	2	0	-18,300	-18,300
EDWARDS	2017	1	0	0	0	0
EFFINGHAM	2013	2	2	0	-329,307	-329,307
EFFINGHAM	2017	0	1	0	-5,340	-5,340
EFFINGHAM	2018	0	0	0	0	0
FAYETTE	2014	1	1	0	-203,327	-203,327
FORD	2013	1	1	-11,202,180	0	-11,202,180
FORD	2014	1	1	-11,202,180	0	-11,202,180
FORD	2015	1	1	-11,202,180	0	-11,202,180
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
FRANKLIN	2013	1	2	-243,375	0	-243,375
FRANKLIN	2014	1	2	-243,375	0	-243,375
FRANKLIN	2015	1	2	-243,375	0	-243,375
FRANKLIN	2016	1	1	-121,725	0	-121,725
FULTON	2014	1	1	-888,080	0	-888,080
FULTON	2015	3	8	-2,217,980	0	-2,217,980
FULTON	2016	3	10	-1,833,780	0	-1,833,780
FULTON	2017	0	3	-25,280	-52,626	-77,906
GREENE	2014	0	1	-24,174	0	-24,174
GREENE	2015	1	1	-192,924	0	-192,924
GRUNDY	2013	2	1	-16,114,110	0	-16,114,110
GRUNDY	2014	3	1	-13,114,110	0	-13,114,110
GRUNDY	2015	0	1	0	-31,076	-31,076
GRUNDY	2016	2	4	-675,554	0	-675,554
GRUNDY	2017	0	1	0	-51,642	-51,642
GRUNDY	2018	0	1	0	-78,108	-78,108
HAMILTON	2015	4	6	-22,613,797	0	-22,613,797

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
HANCOCK	2013	2	4	-277,705	0	-277,705
HANCOCK	2016	0	1	0	-19,874	-19,874
HENRY	2014	0	0	0	0	0
HENRY	2015	1	1	-220,921	0	-220,921
HENRY	2016	0	1	-20,000	0	-20,000
HENRY	2017	0	1	-45,000	0	-45,000
JACKSON	2013	3	7	-935,281	0	-935,281
JACKSON	2014	7	16	-20,698,074	-28,205,245	-48,903,319
JACKSON	2015	6	14	-681,259	-28,205,878	-28,887,137
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	0	0	0	0	0
JEFFERSON	2013	1	9	0	-121,556	-121,556
JEFFERSON	2014	2	0	0	0	0
JEFFERSON	2015	0	0	0	0	0
JEFFERSON	2017	3	6	-298,211	-268,762	-566,973
JEFFERSON	2018	1	0	0	0	0
JERSEY	2013	1	3	-160,620	-57,515	-218,135
JERSEY	2014	1	2	-123,645	0	-123,645
JERSEY	2015	0	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	0	0	0	0
JO DAVIESS	2014	2	2	-79,872	0	-79,872
JO DAVIESS	2015	1	1	0	0	0
JO DAVIESS	2016	1	3	-369,660	0	-369,660
KANE	2013	69	102	-10,358,534	-421,379	-10,779,913
KANE	2014	60	88	-6,959,416	-3,057,268	-10,016,684
KANE	2015	113	250	-10,168,130	-1,410,293	-11,578,423
KANE	2016	111	291	-8,897,535	-551,364	-9,448,899
KANE	2017	80	253	-10,118,744	-1,104,079	-11,222,823
KANE	2018	26	50	-2,431,852	-462,273	-2,894,125
KANE	2019	6	1	-315,754	0	-315,754
KANKAKEE	2013	9	12	-1,847,816	0	-1,847,816
KANKAKEE	2014	11	8	-2,149,446	0	-2,149,446
KANKAKEE	2015	8	10	-3,109,999	0	-3,109,999
KANKAKEE	2016	2	3	-2,371,409	0	-2,371,409
KANKAKEE	2017	1	3	-340,866	0	-340,866
KANKAKEE	2018	3	1	-333,300	0	-333,300
KENDALL	2013	18	15	-4,308,949	0	-4,308,949
KENDALL	2014	14	14	-1,913,824	0	-1,913,824
KENDALL	2015	8	18	-906,718	0	-906,718
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	2	0	0	0	0
KNOX	2013	4	4	-315,520	0	-315,520
KNOX	2014	3	1	-162,060	0	-162,060
KNOX	2015	2	1	-123,270	0	-123,270
KNOX	2016	2	3	-454,470	0	-454,470
KNOX	2017	3	2	-636,030	0	-636,030

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
KNOX	2018	3	5	-679,990	0	-679,990
KNOX	2019	2	1	-25,000	0	-25,000
LAKE	2013	60	155	-15,514,267	635,730	-14,878,537
LAKE	2014	88	189	-12,503,693	-27,949	-12,531,642
LAKE	2015	95	251	-23,068,571	-188,960	-23,257,531
LAKE	2016	60	233	-8,966,058	-364,408	-9,330,466
LAKE	2017	68	254	-11,656,528	-886,952	-12,543,480
LAKE	2018	44	179	-10,814,341	-304,662	-11,119,003
LAKE	2019	34	11	-310,623	0	-310,623
LASALLE	2013	3	3	-588,528	0	-588,528
LASALLE	2014	2	4	-609,849	0	-609,849
LASALLE	2015	2	1	-523,333	0	-523,333
LASALLE	2016	1	1	-11,669	0	-11,669
LASALLE	2017	0	2	-11,667	0	-11,667
LASALLE	2018	2	3	-325,780	0	-325,780
LAWRENCE	2015	0	0	0	0	0
LEE	2015	1	1	-172,058	0	-172,058
LEE	2018	1	0	0	0	0
LIVINGSTON	2013	2	3	-117,314	0	-117,314
LIVINGSTON	2014	1	0	0	0	0
LIVINGSTON	2015	0	1	-8,507	0	-8,507
LIVINGSTON	2018	0	1	-75,000	0	-75,000
LIVINGSTON	2019	0	0	0	0	0
LOGAN	2013	1	1	-712,510	0	-712,510
LOGAN	2014	1	2	0	-115,913	-115,913
LOGAN	2015	1	2	0	-122,763	-122,763
LOGAN	2016	2	4	-171,900	-95,760	-267,660
LOGAN	2019	0	1	-23,310	0	-23,310
MACON	2013	15	27	-2,508,734	-249,095	-2,757,829
MACON	2014	7	7	-1,571,090	0	-1,571,090
MACON	2015	7	3	-907,032	0	-907,032
MACON	2016	8	7	-2,057,449	0	-2,057,449
MACON	2017	9	8	-2,534,040	0	-2,534,040
MACON	2018	6	6	-644,940	0	-644,940
MACON	2019	1	1	-664,499	0	-664,499
MACOUPIN	2018	0	0	0	0	0
MADISON	2013	34	31	-2,406,570	-2,500,307	-4,906,877
MADISON	2014	23	13	-3,968,240	-4,633,320	-8,601,560
MADISON	2015	26	23	-7,038,915	0	-7,038,915
MADISON	2016	19	78	-4,180,430	0	-4,180,430
MADISON	2017	18	25	-3,679,400	0	-3,679,400
MADISON	2018	17	26	-2,728,590	0	-2,728,590
MADISON	2019	12	3	-424,903	0	-424,903
MARION	2013	3	2	-78,960	0	-78,960
MARION	2014	1	1	-870	0	-870
MARSHALL	2013	0	3	-74,980	0	-74,980
MARSHALL	2014	0	3	-102,307	0	-102,307
MARSHALL	2015	1	3	-159,220	0	-159,220
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

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
MASON	2018	0	1	-9,728	0	-9,728
MASSAC	2015	2	2	-282,438	0	-282,438
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	0	0	0	0	0
MCHENRY	2013	10	9	-228,439	-9,608	-238,047
MCHENRY	2014	6	10	-127,085	-163,819	-290,904
MCHENRY	2015	7	14	-254,060	-177,552	-431,612
MCHENRY	2016	5	19	-700,112	0	-700,112
MCHENRY	2017	2	14	-552,336	0	-552,336
MCHENRY	2018	2	5	-254,285	0	-254,285
MCHENRY	2019	3	1	-43,703	0	-43,703
MCLEAN	2013	5	4	-713,783	0	-713,783
MCLEAN	2014	2	5	-1,722,739	0	-1,722,739
MCLEAN	2015	14	13	-746,980	-11,730	-758,710
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	4	1	-66,666	0	-66,666
MENARD	2015	0	2	-7,000	0	-7,000
MERCER	2014	1	1	-380,887	0	-380,887
MERCER	2015	1	1	-382,650	0	-382,650
MERCER	2016	1	0	0	0	0
MONROE	2013	1	2	-147,080	0	-147,080
MONROE	2014	0	0	0	0	0
MONROE	2015	0	2	-15,710	0	-15,710
MONROE	2016	0	4	-15,710	-99,460	-115,170
MONROE	2017	0	1	-15,710	0	-15,710
MONROE	2018	0	1	-15,710	0	-15,710
MONTGOMERY	2016	0	0	0	0	0
MORGAN	2013	6	11	-686,580	0	-686,580
MORGAN	2014	3	8	-678,680	0	-678,680
MORGAN	2015	0	1	-16,590	0	-16,590
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	2013	4	3	-1,158,217	-141,036	-1,299,253
MOULTRIE	2014	3	3	-1,704,767	0	-1,704,767
MOULTRIE	2015	3	3	-2,106,787	0	-2,106,787
MOULTRIE	2016	2	2	-710,822	0	-710,822
MOULTRIE	2017	1	1	-567,067	0	-567,067
OGLE	2013	8	3	-3	0	-3
OGLE	2014	9	3	-415,654	0	-415,654
OGLE	2015	8	7	-1,231,482	0	-1,231,482
OGLE	2016	8	5	-1,198,182	0	-1,198,182
OGLE	2017	4	4	-1,167,255	0	-1,167,255
OGLE	2018	3	3	-572,070	0	-572,070
PEORIA	2013	44	158	-12,129,760	0	-12,129,760
PEORIA	2014	19	135	-5,809,610	0	-5,809,610
PEORIA	2015	23	156	-9,471,028	-686,000	-10,157,028

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
PEORIA	2016	27	192	-11,523,165	0	-11,523,165
PEORIA	2017	30	152	-9,510,486	0	-9,510,486
PEORIA	2018	14	119	-5,842,861	0	-5,842,861
PEORIA	2019	3	0	0	0	0
PERRY	2015	1	1	-23,073	0	-23,073
PERRY	2017	0	1	-17,335	0	-17,335
PIKE	2017	1	0	0	0	0
PIKE	2018	1	0	0	0	0
PUTNAM	2013	0	0	0	0	0
PUTNAM	2014	0	0	0	0	0
RANDOLPH	2013	1	0	0	0	0
ROCK ISLAND	2013	9	14	-1,443,064	0	-1,443,064
ROCK ISLAND	2014	8	12	-1,571,187	0	-1,571,187
ROCK ISLAND	2015	8	9	-1,519,446	0	-1,519,446
ROCK ISLAND	2016	5	9	-2,008,083	0	-2,008,083
ROCK ISLAND	2017	6	7	-1,263,729	0	-1,263,729
ROCK ISLAND	2018	3	1	-50,000	0	-50,000
ROCK ISLAND	2019	2	1	-128,507	0	-128,507
SALINE	2013	1	1	-404,604	0	-404,604
SALINE	2017	0	1	-12,186	0	-12,186
SANGAMON	2013	11	23	-2,651,614	-509,324	-3,160,938
SANGAMON	2014	4	8	-520,523	-593,185	-1,113,708
SANGAMON	2015	2	20	-990,818	-532,703	-1,523,521
SANGAMON	2016	2	19	-772,794	-287,365	-1,060,159
SANGAMON	2017	4	19	-919,568	-224,452	-1,144,020
SANGAMON	2018	0	7	-14,435	0	-14,435
SANGAMON	2019	1	0	0	0	0
SCHUYLER	2016	1	0	0	0	0
SHELBY	2013	1	1	-43,269	0	-43,269
SHELBY	2016	1	0	0	0	0
ST. CLAIR	2013	23	56	-3,361,802	-5,225	-3,367,027
ST. CLAIR	2014	27	37	-4,331,517	-4,291	-4,335,808
ST. CLAIR	2015	23	33	-4,166,772	-455,317	-4,622,089
ST. CLAIR	2016	18	63	-13,866,325	-56,241	-13,922,566
ST. CLAIR	2017	13	29	-2,011,877	-53,382	-2,065,259
ST. CLAIR	2018	12	11	-190,894	-5,686	-196,580
ST. CLAIR	2019	3	4	-98,780	0	-98,780
STARK	2014	1	1	0	0	0
STARK	2015	1	1	0	0	0
STEPHENSON	2013	1	1	0	-14,295	-14,295
STEPHENSON	2014	0	0	0	0	0
STEPHENSON	2015	1	2	0	-218,753	-218,753
STEPHENSON	2016	2	0	0	0	0
STEPHENSON	2017	4	0	0	0	0
STEPHENSON	2018	2	0	0	0	0
TAZEWELL	2013	16	35	-3,960,098	0	-3,960,098
TAZEWELL	2014	16	26	-5,389,690	0	-5,389,690
TAZEWELL	2015	19	28	-3,467,990	0	-3,467,990
TAZEWELL	2016	12	28	-1,965,940	0	-1,965,940
TAZEWELL	2017	11	54	-4,524,412	0	-4,524,412
TAZEWELL	2018	4	16	-672,182	0	-672,182
TAZEWELL	2019	2	6	-116,120	0	-116,120

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
UNION	2013	1	0	0	0	0
UNION	2016	2	0	0	0	0
VERMILION	2013	2	2	-98,311	0	-98,311
VERMILION	2014	1	2	-98,311	0	-98,311
VERMILION	2015	1	2	0	-141,640	-141,640
VERMILION	2017	1	10	-205,714	0	-205,714
VERMILION	2018	5	0	0	0	0
VERMILION	2019	1	0	0	0	0
WARREN	2014	0	2	-135,380	0	-135,380
WAYNE	2016	2	36	-1,156,059	0	-1,156,059
WAYNE	2017	0	3	-46,038	0	-46,038
WHITE	2013	0	0	0	0	0
WHITESIDE	2015	1	0	0	0	0
WILL	2013	72	45	-3,689,914	-99,999	-3,789,913
WILL	2014	67	39	-5,227,997	-790,059	-6,018,056
WILL	2015	31	37	-7,941,986	-791,659	-8,733,645
WILL	2016	18	28	-1,356,324	-205,572	-1,561,896
WILL	2017	15	16	-914,344	0	-914,344
WILL	2018	12	35	-1,107,782	0	-1,107,782
WILL	2019	5	1	-68,326	0	-68,326
WILLIAMSON	2013	1	1	-141,657	0	-141,657
WILLIAMSON	2014	1	0	0	0	0
WILLIAMSON	2016	0	1	0	-5,444	-5,444
WILLIAMSON	2017	2	0	0	0	0
WILLIAMSON	2018	2	0	0	0	0
WILLIAMSON	2019	0	0	0	0	0
WINNEBAGO	2013	7	42	-1,755,326	-153,501	-1,908,827
WINNEBAGO	2014	8	45	-1,883,013	-254,492	-2,137,505
WINNEBAGO	2015	27	67	-4,508,822	-882,578	-5,391,400
WINNEBAGO	2016	23	70	-5,132,059	-749,376	-5,881,435
WINNEBAGO	2017	11	8	-890,945	0	-890,945
WINNEBAGO	2018	3	3	-121,339	0	-121,339
WINNEBAGO	2019	4	1	-13,325	0	-13,325
WOODFORD	2013	0	2	-40,496	0	-40,496
WOODFORD	2014	0	1	-10,279	0	-10,279
WOODFORD	2015	1	3	-253,320	0	-253,320
WOODFORD	2016	0	2	-119,000	0	-119,000
WOODFORD	2017	0	1	-80,137	0	-80,137

PTAB-21 (R-01/21)



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