



**FINAL ADMINISTRATIVE DECISION  
ILLINOIS PROPERTY TAX APPEAL BOARD**

APPELLANT: Kristen Woitynek  
DOCKET NO.: 12-04535.001-R-1  
PARCEL NO.: 18-13-36-253-003

The parties of record before the Property Tax Appeal Board are Kristen Woitynek, the appellant; and the Stephenson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$6,133  
**IMPR.:** \$29,117  
**TOTAL:** \$35,250

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Stephenson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Findings of Fact**

The subject property consists of a two-story dwelling of frame exterior construction with 2,644 square feet of living area.<sup>1</sup>

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<sup>1</sup> The appellant testified that the 2,487 square foot of living area reported on the grid analysis was based on interior measurements. No dwelling sketch was submitted. The board of review submitted the subject's schematic diagram from Visual PAMSDraw 2000 which depicted 2,644 square feet of living area using exterior measurements. The Board finds the board of review presented the best evidence of the subject's dwelling size. Accepted real estate valuation theory provides that the living area of a dwelling is calculated by using exterior dwelling measurements. Therefore, the Board finds the subject dwelling has 2,644 square feet of living area.

The dwelling is 138 years old. Features of the home include a full unfinished basement, central air conditioning, a fireplace and a 592 square foot one-car garage. The property has a 21,490 square foot site and is located in Freeport, Freeport Township, Stephenson County.

Kristen Woitynek appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted a Uniform Residential Appraisal Report of the subject property prepared by Brad A. Davis, a State Certified Residential Real Estate Appraiser. The appraisal was for refinance purposes. The appraiser was not present at the hearing to provide testimony and be cross examined regarding the appraisal methodology and the final value conclusion. Using only the sales comparison approach to value, the appraiser estimated the subject property had a market value of \$101,000 as of April 23, 2013.

Under the sales comparison approach the appraiser utilized six comparable sales located in Freeport. They were located approximately .15 to .79 of a mile from the subject property. The comparables have lots that range in size from 9,720 to 17,018 square feet of land area. The comparables were described as being improved with two-story single family dwellings that ranged in size from 1,850 to 2,760 square feet of living area. The dwellings ranged in age from 75 to 120 years old. Each comparable has a basement ranging from 1,028 to 1,590 square feet with two comparables having finished area. Other features include a one or two-car garage, and four comparables have central air conditioning. The comparables sold from July 2012 to April 2013 for prices ranging from \$82,000 to \$114,930 or from \$32.61 to \$49.79 per square foot of living area, land included.<sup>2</sup> After making adjustments to the comparables for differences when compared to the subject property, the appraiser concluded the comparables had adjusted sale prices ranging from \$95,900 to \$108,730. Based on these adjusted sales, the appraiser estimated the subject had an estimated value of \$101,000 under the sales comparison approach to value.

The appellant also submitted eight additional comparable sales located from .02 to 1.14 miles from the subject property. Three comparables were also utilized by the appellant's appraiser. The comparables are improved with one and one-half story or two-story single family dwellings of brick, frame or stucco exterior construction which are from 46 to 125 years old. Each comparable has a basement with one comparable having some finished area. Features include a one or two-car garage ranging in size from 240 to 672 square feet of building area. Four comparables have central air conditioning and six comparables have one fireplace. The comparables have sites ranging in size from 9,600 to 18,360

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<sup>2</sup> The appraiser's comparable #1 sold for \$88,000 or \$29.69 per square foot of living area, land included based on the Real Estate Transfer Declaration-PTAX 203 submitted by the board of review. The sale was adjusted by \$2,000 for personal property.

square feet of land area. The dwellings range in size from 1,512 to 2,964 square feet of living area and sold from January 2011 to April 2013 for prices ranging from \$30,150 to \$106,000 or from \$8.34 to \$49.08 per square foot of living area, land included.

Under cross-examination Woitynek testified that the best comparables were #2 and #4. Woitynek explained that the 592 square foot garage is a pass through one-car garage with a single garage door on the front and back. Woitynek testified that the house had never been listed for sale. Woitynek testified that they purchased the house in May 2010 for \$100,000 through the estate of her step-father's dad.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$38,647. The subject's assessment reflects a market value of \$116,794 or \$44.17 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Stephenson County of 33.09% as determined by the Illinois Department of Revenue.

Representing the board of review was Chief County Assessment Officer and Clerk of the Board of Review, Ron Kane. Kane called Freeport Township Deputy Assessor Deb Dinges as a witness to testify regarding the evidence she prepared on behalf of the board of review.

In response to the appeal, the board of review submitted a memorandum prepared by the Freeport Township Assessor. As to the appellant's comparable sales, the assessor noted three of the properties were foreclosure sales, five of the properties sold in 2012 and two properties sold in 2013. The assessor also noted that several comparables had condition issues. The assessor asserted that the subject property sold in 2010 and was not advertised.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales located within nine blocks of the subject property. One comparable was also utilized by the appellant. The comparables are improved with one and one-half story or two-story dwellings of frame, brick or stucco exterior construction which were built from 1897 to 1927. Each comparable has a basement with one comparable having some finished area. Features include a one or two-car garage ranging in size from 308 to 462 square feet of building area. One comparable also has a 360 square foot detached garage. Two comparables have central air conditioning and three comparables have one fireplace. The comparables have sites ranging in size from 6,969 to 20,037 square feet of land area. The dwellings range in size from 2,396 to 2,953 square feet of living area and sold from August 2009 to July 2011 for prices ranging from \$104,000 to \$168,000 or from \$41.27 to \$56.89 per square foot of living area, land included.

Deputy Township Assessor Dinges testified that the best comparable was assessor's comparable #3.

Under cross-examination, Dinges testified that the assessor's office made an interior inspection of comparable #3 and she made notes from the Multiple Listing Service for the other comparables.

#### Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

In support of the overvaluation argument the appellant submitted an appraisal estimating the subject had a market value of \$101,000 as of April 23, 2013. The Board gives the conclusion of value contained in the appraisal little weight based on the conclusion being 16 months after the January 1, 2012 assessment date. However, the Board will further examine the raw sales data contained in this record, including the sales in the appellant's appraisal.

As to the comparable sales presented by the appellant, the board of review noted the properties included foreclosures or short sales. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider the sale of foreclosure and/or short sale properties in revising and correcting the subject's assessment.

The parties submitted a total of 18 comparable sales to support their respective positions before the Property Tax Appeal Board.<sup>3</sup> The Board gave less weight to board of review comparables #1 and #4 as these sales occurred in August 2009 and April 2010, which are dated and less indicative of fair market value as of the subject's January 1, 2012 assessment date. The Board gave less weight to the appraisal comparable #4 along with the appellant's comparables #7 and #8, which sold 14 and 16 months after the January 1, 2012 assessment date and are considerably smaller in dwelling size than the subject property. The Board gave less weight to the appraisal comparables #3, #5 and #6 along with the appellant's comparables #1, #3 and #6 as these comparables are smaller in land area and dwelling size when compared to the subject. The Board gave less weight to appraisal comparable #2 and board of review comparable #2. These comparables are considerably smaller in land area, but superior in the condition of the dwelling based on the photographs. The Board finds the best evidence of market value to be appellants comparable #2 also known as board of review comparable #3, appellant's comparable #4 also known as appraisal comparable #1 and appellant's comparable #5. The Board finds that these remaining comparables have varying degrees of similarity in location, age, land size, dwelling size and other features when compared to the subject. These comparables sold from January 2011 to August 2012 for prices ranging from \$68,000 to \$104,000 or from \$29.46 to \$41.27 per square foot of living area, land included. The subject's assessment reflects a market value of \$116,794 or \$44.17 per square foot of living area, land included, which is above the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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<sup>3</sup> The parties shared a total of four comparable sales.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



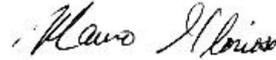
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DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: March 18, 2016



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Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.