



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

APPELLANT: Stephen J. Dyroff
DOCKET NO.: 06-02190.001-R-1
PARCEL NO.: 05-04-101-002

The parties of record before the Property Tax Appeal Board are Stephen J. Dyroff, the appellant, and the Boone County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$19,934
IMPR.: \$62,899
TOTAL: \$82,833

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 1.62-acres in Oakridge Subdivision is improved with a 21-year-old, part one-story and part two-story frame single family dwelling. The home contains 2,336 square feet of living area and features an unfinished walkout basement, central air conditioning, a fireplace, and a two-car garage of 720 square feet of building area. The property is located in Caledonia, Belvidere Township, Boone County.

The appellant appeared before the Property Tax Appeal Board arguing that the fair market value of the subject property was not accurately reflected in its assessed value. In support of this overvaluation argument, a grid analysis with listing data and a written argument were presented. At hearing, appellant relied on the written record.

In the written argument, appellant contended that the data used by the assessing officials fail to take into account "the total home sale statistics nor do they consider 'time to sell.'" Appellant argued that properties such as the subject "sell at a

much lower price than what my house has been appraised." In support of this contention appellant presented a grid analysis of four comparables described as two-story or part one-story and part two-story frame dwellings that were new to 6 years old. The dwellings ranged in size from 2,057 to 2,742 square feet of living area.¹ According to the listing data, each comparable had a basement. Additional features include central air conditioning, a fireplace, and a 2.5-car or 3-car garage. The sales occurred between March and September 2006 for prices ranging from \$226,000 to \$238,675 or from \$85.70 to \$109.87 per square foot of living area including land. Based on these comparisons, the appellant requested a reduction in the subject's total assessment to \$78,090 or a fair a market value of approximately \$234,270 or \$100.29 per square foot of living area including land.

The Board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$82,833 was disclosed. The subject's assessment reflects an estimated market value of \$250,629 or \$107.29 per square foot of living area including land using the 2006 three-year median level of assessments for Boone County of 33.05%. The board of review presented a letter outlining their response to the appellant's data and the board's data in support of the assessment along with additional documentation.

In response to the appellant's data, the board of review presented a grid analysis of the appellant's four comparables including proximity to the subject, dwelling size, dates of sale, sale prices and sales price per square foot of living area. The appellant's comparables were said to be located from 2.08 to 4.45-miles from the subject property; three comparables were said to be in Caledonia Township in Inverness Subdivision and one was located in a subdivision that was developed after 2000 in the Village of Loves Park. The board of review also noted that the appellant's comparables were of parcels ranging in size from 0.264 to 0.55-acres whereas the subject parcel is 1.62-acres.

In support of the subject's assessment, the board of review reported that Oakridge Subdivision contains only nine parcels, two of which have been improved with one-story dwellings. Each of the parcels in the subject's subdivision contain from 1.56 to 2.22-acres. In the grid analysis prepared by the Belvidere Township Assessor, the four comparable sales are said to be from 2.81 to 4.82-miles from the subject property, but within Belvidere Township. The comparable parcels range in size from 0.75 to 2.59-acres and were improved with two-story or part one-story and part two-story frame dwellings that range in age from

¹ Appellant drew the descriptive data from listing information with "approximate" dwelling sizes; in response to the appeal, the board of review provided information from the assessor. The Property Tax Appeal Board has analyzed the data as corrected by the board of review based on the underlying property record cards of those properties.

12 to 22 years old. The comparables ranged in size from 2,344 to 2,759 square feet of living area and feature basements, central air conditioning, one or three fireplaces, and garages ranging in size from 532 to 816 square feet of building area. These comparables sold from May to October 2005 for prices ranging from \$238,500 to \$336,900 or from \$93.46 to \$122.87 per square foot of living area including land.

Based on its analysis, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

In written rebuttal, the appellant contended his comparables were newer, sell faster and for a higher price than properties like the subject. The appellant notes the age of the subject dwelling results in more necessary maintenance issues than a newer dwelling. Appellant further argued that his comparable #2 was a five minute drive from the subject and was located in a gated community with a large lake and clubhouse. Lastly, the appellant asserted his comparables were "within 10 minutes" from the subject and the board of review also provided comparables outside of the subject's subdivision.

In the rebuttal that was written by the appellant in October 2008, he contends the average time to sell in Boone County is about 180 days which appellant contends is an excessive length of time and should be taken into account in the assessment. Appellant further contended the market continues to drop, 8 - 10% less than in 2006 and that there are over 555 homes for sale in the county. Lastly, appellant reported seven new parcel identification numbers, age, size and listing/sale price information.

At hearing the board of review presented a grid analysis of three of the seven new comparables appellant submitted in rebuttal.

After hearing the testimony and reviewing the record, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal.

Pursuant to the Official Rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill. Admin. Code, Sec. 1910.66(a)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill. Admin. Code, Sec. 1910.66(c)). In light of these Rules, the Property Tax Appeal Board has not considered the seven new comparables submitted by appellant in conjunction with his rebuttal argument. Similarly, the Board has not considered the board of review's analysis of three of these seven new comparables.

The appellant argued the subject property is overvalued. When market value is the basis of the appeal, the value must be proved by a preponderance of the evidence. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179, 183, 728 N.E.2d 1256 (2nd Dist. 2000). After an analysis of the evidence, the Board finds the appellant has not overcome this burden.

The parties submitted a total of eight sales comparables to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to appellant's comparables #1, #3 and #4 and to board of review comparable #4 due to differences in age and/or size of the subject dwelling. The Board finds appellant's comparable #2 along with the board of review's comparables #1, #2 and #3 were most similar to the subject in age, design, features and/or amenities. The Board gave these comparables the most weight in its analysis. The comparables sold for prices ranging from \$85.70 to \$122.87 per square foot of living area including land. Based on its assessment, the subject has an estimated market value of \$250,629 or \$107.29 per square foot of living area including land which falls within the range of these most similar comparables on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record.

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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

Shawn R. Lerbis

Member

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, 2011

Allen Castrovillari

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.