



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

APPELLANT: Douglas Wagner  
DOCKET NO.: 06-02512.001-R-1  
PARCEL NO.: 18-18-02-326-007

The parties of record before the Property Tax Appeal Board are Douglas Wagner, the appellant; and the Stephenson 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 Stephenson County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,478  
**IMPR.:** \$112,107  
**TOTAL:** \$133,585

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 44,431 square foot lot improved with a two-story dwelling of brick and frame construction containing 3,965 square feet of living area with a full, partially finished basement.<sup>1</sup> The dwelling was constructed in 1998.

The appellant appeared before the Property Tax Appeal Board contending the market value of the subject property is not accurately reflected in its assessed valuation. In support of this overvaluation argument, the appellant submitted a grid analysis of three comparable sales located in close proximity to the subject. The comparables were situated on lots ranging from 48,515 to 97,138 square feet of land area. The comparables were one-story or two-story frame dwellings that were built from 1994

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<sup>1</sup> The appellant describes the subject as containing 4,190 square feet of living area.

to 1997. The comparables had full, partially finished basements and each home had a garage, central air-conditioning and a fireplace. The comparables ranged in size from 2,260 to 4,537 square feet of living area and had sold from October 2005 to December 2006 for prices ranging from \$219,000 to \$293,000 or from \$63.26 to \$96.90 per square foot of living area, including land. The appellant submitted the final decision issued by the Stephenson County Board of Review establishing a total assessment for the subject of \$133,585, which reflects a market value of approximately \$402,971 or \$101.63 per square foot of living area, including land, using the 2006 three-year median level of assessments for Stephenson County of 33.15% as determined by the Illinois Department of Revenue. Based on this evidence the appellant requested the subject's total assessment be reduced to \$88,353.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$133,585 was disclosed. In support of the assessment, the board of review submitted a grid analysis, maps and property record cards detailing 27 suggested comparables, including the appellant's comparables. The comparables were one-story, one and one-half-story or two-story dwellings built from 1929 to 2006. The homes ranged in size from 2,011 to 4,837 square feet of living area. The comparables had a basement, with three homes having no finished basement area. All except one of the homes had central air-conditioning and each homes had a garage. One of the homes lacked a fireplace. Nineteen of the homes sold from June 2004 to November 2007 for prices ranging from \$219,000 to \$447,000 or from \$63.26 to \$157.62 per square foot of living area, including land.

The board of review also provided sale listings to support the subject's assessment as being reflective of market value. The listings ranged from June 2004 to December 2007 for prices ranging from \$349,000 to \$729,900. In addition the board of review submitted vacant land sale information. The land comparables ranged in size from 10,595 to 207,345 square feet of land area and sold from April 2004 to December 2006 for prices ranging from \$25,000 to \$150,000 or from \$0.48 to \$2.74 per square foot of land area. It was argued that the subject land had an estimated market value of \$64,434 or \$1.45 per square foot of land area as reflected in its assessed value and was within the established ranged.

After hearing the testimony and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record does not support a reduction in the subject's assessment.

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. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the appellant has not met this burden of proof and a reduction in the subject's assessment is not warranted.

Both parties disagreed on the subject's improvement size. The Board finds the best evidence of the subject's size is the subject's property record card, which was unrefuted by the appellant. Therefore, for purposes of this decision the subject contains 3,965 square feet of living area. The appellant in this appeal submitted three comparables sales. The board of review also submitted nineteen comparable sales, including the appellant's sale comparables. The Board finds the board of review's comparable #11, and the appellant's comparable #1 and #2 were most similar to the subject property in design, size and/or age, and were the most recent sales considered similar to the subject, and were therefore given greater weight in the Board's analysis. These most similar comparables sold in October 2006 or December for prices ranging from \$287,000 to \$319,000 or \$63.26 to \$98.67 per square foot of living area, including land. The subject's assessment reflects a market value of \$402,971 or \$101.63 per square foot of living area, including land, using the 2006 three-year median level of assessments for Stephenson County of 33.15% as determined by the Illinois Department of Revenue, which falls slightly above the per square foot market value range established by the comparable sales contained in this record. The board of review argued that the appellant's comparables #2 and #3 were inferior to the subject based on condition. The appellant did not refute this argument with substantive documentary evidence. The Board finds the subject is superior to the board of review's comparable #11, which the Board finds is the most similar property contained in this record. The subject is 10 years newer than comparable #11, larger and has a finished basement, which comparable #11 does not. After considering the similarities and differences of both parties' suggested comparables, the board finds the subject's improvement assessment is supported.

Further the board of review submitted land sales that ranged in size from 10,595 to 207,345 square feet of land area and sold from April 2004 to December 2006 for prices ranging from \$25,000 to \$150,000 or from \$0.48 to \$2.74 per square foot of land area. The subject's land had an estimated market value of \$64,434 or \$1.45 per square foot of land area as reflected in its assessed value and was within the established ranged. Based on this analysis, the Board finds the subject's estimated market value as reflected by its assessment is not excessive.

In conclusion, the Board finds the appellant has not demonstrated the subject property was overvalued by a preponderance of the evidence. Therefore, the Board finds the subject property's

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assessment as established by the board of review is correct and a reduction is not warranted.

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

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: February 23, 2010

*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.