



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

APPELLANT: Jerry Siedenbug
DOCKET NO.: 07-04560.001-R-1
PARCEL NO.: 18-18-01-377-002

The parties of record before the Property Tax Appeal Board are Jerry Siedenbug, 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: \$9,861
IMPR.: \$75,837
TOTAL: \$85,698

Subject only to the State multiplier as applicable.

ANALYSIS

The subject parcel of 33,481 square feet is improved with a part one-story and part two-story frame and masonry exterior constructed single-family dwelling built in 1994. The dwelling contains 3,498 square feet of living area and features an unfinished, partially exposed basement consisting of 2,496 square feet of building area, central air conditioning, a fireplace, and a two-car garage of 651 square feet of building area. In addition, the property features a 210 square foot screened porch and two decks totaling 427 square feet. The property is located in Freeport, Freeport Township, Illinois.

The appellant appeared before the Property Tax Appeal Board arguing that the fair market value of the subject was not accurately reflected in its assessed value. In support of that argument, a grid analysis and supporting testimony were presented. The appellant also contended at hearing that several mistakes have been discovered in the description of the subject property as set forth by the assessing officials. While the assessing officials report the subject has 1,498 square feet of

finished area in the basement, appellant at hearing presented two black and white photographs depicting the subject's unfinished basement area.¹ While appellant reported on the Residential Appeal form that the subject dwelling contains 3,442 square feet of living area, appellant did not provide any testimony or evidence to support that contention.

The appellant's grid analysis consisted of three comparable sales located about 2 or 3-miles from the subject property for which descriptive data was drawn from Multiple Listing Service sheets that were attached to the appeal. Appellant testified that he has been inside each of the comparables and these properties were similar to the subject in interior finish. The comparable parcels range in size from 19,650 to 21,787 square feet of land area. Each parcel is improved with a two-story single-family dwelling of frame and masonry exterior construction built between 1993 and 2000. The dwellings range in size from 2,292 to 2,849 square feet of above-ground living area as reported by the board of review's response.² The homes feature basements, one of which was a walkout style, ranging in size from 1,240 to 1,395 square feet of building area and each of which had finished area ranging from 712 to 1,100 square feet. Each comparable has central air conditioning, one or three fireplaces, and a three-car garage. In addition, each of these comparables have additional amenities of a porch, deck and/or patio. The comparables sold between June 2007 and February 2008 for prices ranging from \$201,000 to \$220,000 or from \$71.25 to \$87.70 per square foot of living area including land. Based on these comparisons, the appellant requested a reduction in assessment to \$72,379 or a fair market value of approximately \$217,137 or \$62.07 per square foot of living area including land.

On cross-examination, appellant testified that his comparables were located in subdivisions that have been in existence for 10 to 15 years. Noting that each of the comparables had lots smaller than the subject, appellant testified that those were typical lot sizes for those subdivisions. Appellant testified that the subject parcel has a smaller useable land area than the typical lot within the subject's subdivision. Appellant further testified that the more than one-acre comparable parcels presented by the board of review were much larger than the typical lots within the subject's subdivision.

The Board of review presented its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$88,270 was disclosed. Based on the evidence presented at hearing, the board of review conceded that the unfinished basement area of the subject dwelling should reduce the subject's improvement assessment by \$2,572. Therefore, after removal of the assessment

¹ The board of review did not object to the submission of the photographs at hearing which were identified as Appellant's Exhibit 1.

² The appellant utilized the MLS data which may have included basement area in the "total square feet" reported on those sheets.

for a finished basement, the subject's total corrected assessment of \$85,698 reflects an estimated market value of \$260,085 or \$74.35 per square foot of living area including land using Stephenson County's 2007 three-year median level of assessments of 32.95%.

In response to the appeal, the board of review and township assessor jointly presented a letter outlining the evidence which included two maps depicting the locations of the comparables of both parties, correction of the appellant's grid analysis data with applicable property record cards, a vacant land sales analysis, and a grid analysis of seven comparable improved sales. The board of review also included a copy of the subject property's property record card that includes a schematic drawing of the dwelling and indicates the subject dwelling contains 3,498 square feet of living area.

The board of review called Debra Dinges, Deputy Assessor in Freeport Township, as a witness. Dinges testified that she has been in the assessing field since 1989. As to the comparables presented, Dinges testified they were selected because the subject dwelling is perhaps the newest dwelling within the subject's subdivision. Moreover, the subject is near Krape Park and has a very nice, quiet and serene setting unlike a standard subdivision with uniform lots. To drive to the subject property, one must drive through the park. Therefore, Dinges selected comparables with a similar setting and also consisting of larger dwellings comparable to the subject's size. Dinges noted that the board of review's comparables are closer in proximity to the subject than those presented by the appellant. Also, the appellant's comparables have a much higher traffic flow in front of the properties than the subject. When asked which of the seven comparables were most similar or the best comparables to the subject, Dinges testified that comparables #5 and #6 were larger homes that sold for more than the subject's estimated market value on a per-square-foot basis and support the assessment. She further noted that comparable #7 is an older dwelling, all brick and with a concrete slab foundation even though it is larger than the subject.

As to the appellant's comparables, the board of review contended in its submission that comparables #2 and #3 were nearly 4 miles from the subject and all three of the appellant's comparables were said to be "in an inferior location" as compared to the subject.

The vacant land sales grid set forth twelve sales of parcels ranging in size from 10,595 to 207,345 square feet of land area. The properties sold between April 2004 and 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 board of review presented a grid analysis of seven improved sales comparables that were located between 1.08 and 1.83-miles from the subject. The comparable parcels range in size from

49,750 to 196,891 square feet of land area. The comparable dwellings on these lots were one-story or two-story structures of frame, masonry, or frame and masonry exterior construction which were built between 1949 and 1997. The dwellings range in size from 2,284 to 3,599 square feet of living area. Six comparables have full or partial basements, four of which were walkout-style and five of which had finished areas ranging in size from 228 to 1,008 square feet of finished area. Each comparable has central air conditioning, one or two fireplaces, and a two-car or three-car garage. In addition, these comparables each include various combinations of a porch, screened porch, enclosed porch, deck and/or patio. One of the comparables also has a shed. These properties sold between April 2006 and November 2007 for prices ranging from \$260,000 to \$319,000 or from \$88.08 to \$137.22 per square foot of living area including land. Based on its market analysis and the removal of an assessment for a finished basement in the subject dwelling, the board of review requested a reduction in the assessment of the subject property's improvement to \$75,837.

On cross-examination, Dinges testified that interior amenities are examined by using matched pair sales to analyze the impact of amenities, including considerations of granite countertops versus Formica. In other words, Dinges testified that the sales data reflects those differences and the fact that the subject's estimated market value on a per-square-foot basis is less than the comparables reflects those types of differences. She also testified that the assessing officials make note of interior finishes based on MLS data or through visual inspections if invited into homes. She further acknowledged that the assessing officials may not be aware of those interior details without a view or MLS data.

Dinges did not utilize a July 2005 sale of a property in the subject's subdivision because she tries to use the most current sales that she can.

In written rebuttal, the appellant submitted an appraisal prepared by John Stuart Corsa of Corsa Appraisal Service which estimated a market value of the subject property at \$232,000 as of April 3, 2009. At hearing, the board of review objected to the submission of an appraisal as part of appellant's rebuttal evidence. The board of review also pointed out the date of value in the appraisal of either December 2008 or April 2009 as set forth in the written report and noted the appraiser was not present at hearing to testify regarding the report.

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 sustains the objection made by the

board of review and will not consider the appraisal submitted by appellant in conjunction with his rebuttal argument.

In rebuttal at the hearing, appellant contended that the comparable sales presented by the board of review were located in a far superior area to the subject property and were all of superior interior quality than the subject dwelling. Appellant also asserted that board of review comparable #7 has several hundred feet of frontage on the Freeport Country Club. Appellant testified that board of review comparable #5 has a finished basement which was not reported by the board of review. As to board of review comparable #6, appellant testified that he was the Realtor involved in the development of the area of that property and the most expensive lot sold for \$100,000 and the least expensive lot sold for about \$60,000. Appellant also contended that the interior finishes of the comparables presented by the board of review were superior to the subject, such as granite countertops where the subject has Formica. Appellant also pointed out that several of the board of review comparables consist of several acres as compared to the subject's lot of less than an acre.

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.

As to the subject's dwelling size, the Board finds the best evidence was the schematic drawing of the dwelling identifying the measurement of the dwelling and indicating the dwelling contains 3,498 square feet of living area.

The appellant asserted the market value of the subject property was not accurately reflected in the property's 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. Winnebago County Board of Review v. Property Tax Appeal Board, 313 Ill. App. 3d 179 (2nd Dist. 2000); National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill. App. 3d 1038 (3rd Dist. 2002). The Board finds the board of review agreed to a reduction in the assessment to remove the assessment for a finished basement; the Board further finds that the appellant has not met the burden of proof to establish that any further reduction in the subject's assessment is warranted on this record.

The parties have submitted a total of ten sales of comparable properties to support their respective positions before the Property Tax Appeal Board. The Board has given less weight to board of review comparables #1, #3, #5 and #7 due to their lot size which in each instance is more than three times larger than the subject parcel. Additionally, board of review comparable #7 lacks a basement enjoyed by the subject. The Board has also given reduced weight to board of review comparable #2 which is a one-story design as compared to the subject's part one-story and part two-story design. Therefore, the Property Tax Appeal Board

finds that appellant's comparables along with board of review comparables #4 and #6 were most similar to the subject in age, design, size, and other amenities. They sold for prices ranging from \$201,000 to \$293,000 or from \$71.25 to \$91.04 per square foot of living area including land. The subject's assessment as adjusted during the course of hearing reflects an estimated market value of \$260,085 or \$74.35 per square foot of living area including land. After considering adjustments to the comparables for any differences when compared to the subject, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment as revised at hearing by the board of review is supported and no further reduction is 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: October 22, 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.