



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

APPELLANT: Douglas Wagner
DOCKET NO.: 07-04639.001-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: \$20,683
IMPR.: \$106,167
TOTAL: \$126,850

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 44,431 square foot parcel improved with a nine year-old, two-story style brick and frame dwelling that contains 3,965 square feet of living area. Features of the home include central air conditioning, two fireplaces, a three-car garage and a walkout style basement with 1,330 square feet of finished area.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation and unequal treatment in the assessment process regarding the subject's land and improvements as the bases of the appeal. In support of the overvaluation argument, the appellant submitted a grid analysis that details three comparable sales. The comparables were reported to consist of two-story style frame or brick and frame dwellings that were built between 1988 and 1997 and range in size from 2,786 to 4,537 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, garages that

were described as three-car, or containing 640 or 837 square feet of building area and basements that contain from 915 to 1,527 square feet of finished area. The comparables also feature various decks, porches or patios. These properties were reported to have sold between October 2006 and November 2007 for prices ranging from \$271,000 and \$293,000 or from \$63.26 to \$97.27 per square foot of living area including land.

In support of the land inequity argument, the appellant submitted land assessment data on the same three comparables used to support the overvaluation contention. The comparables were located from 150 feet to $\frac{1}{4}$ mile from the subject and have lots that range in size from 49,750 to 139,392 square feet of land area and have land assessments ranging from \$17,333 to \$24,754 or from \$0.12 to \$0.37 per square foot. The subject has a land assessment of \$20,683 or \$0.47 per square foot.

In support of the improvement inequity argument, the appellant submitted improvement data on the same three comparables described above. The appellant claimed the comparables have improvement assessments ranging from \$70,912 to \$79,324 or from \$15.63 to \$26.20 per square foot of living area. The subject has an improvement assessment of \$106,167 or \$26.78 per square foot of living area. Based on this evidence, the appellant requested the subject's land assessment be reduced to \$19,000, its improvement assessment be reduced to \$69,353 and its total assessment be reduced to \$88,353.

The board of review submitted its Board of Review Notes on Appeal wherein the subject's total assessment of \$126,850 was disclosed. The subject has an estimated market value of \$384,977 or \$97.09 per square foot of living area including land, as reflected by its assessment and Stephenson County's 2007 three-year median level of assessments of 32.95%.

In support of the subject's estimated market value as reflected by its assessment, the board of review submitted an analysis of the subject appeal prepared by the Freeport Township assessor, along with property record cards, real estate transfer declarations and a grid analysis detailing six comparable sales located approximately 500 feet to 3 miles from the subject. The comparables consist of five, two-story style dwellings and one, one-story with loft style dwelling. The homes range in age from 8 to 53 years and range in size from 2,284 to 3,583 square feet of living area. Features of the comparables include central air conditioning, one or two fireplaces, two-car or three-car garages, one of which is in a basement and full or partial basements, five of which contain finished areas ranging from 228 to 1,685 square feet. One basement is of a walkout style like the subject, while five were described as "not exposed". The comparables sold between June 2007 and October 2008 for prices ranging from \$260,000 to \$380,000 or from \$91.04 to \$ 138.48 per square foot of living area including land.

In support of the subject's land assessment, the board of review submitted land assessment information on the same six properties used to support the subject's estimated market value. The comparables have lots ranging in size from 18,576 to 234,352 square feet of land area and have land assessments ranging from \$12,806 to \$29,027 or from \$0.05 to \$0.70 per square foot. At the hearing, the Hearing Officer ordered the board of review to submit an explanation of how land is assessed in the subject's neighborhood. The board of review complied with this order by submitting a chart depicting a base value of \$3.34 per square foot up to 12,000 square feet, \$2.19 per square foot from 12,000 to 14,000 square feet, \$0.57 per square foot from 14,000 to 43,560 per square foot, \$0.23 per square foot up to 52,272 square feet and \$0.23 per square foot up to 999,999 square feet. The board of review also submitted a chart describing 13 properties, including the subject and one of the board of review's comparables on the grid analysis described above, on the subject's street. The comparables had lots ranging in size from 32,240 to 207,345 square feet and have land assessments ranging from \$18,430 to \$33,267 or from \$0.16 to \$0.57 per square foot.

In support of the subject's improvement assessment, the board of review submitted improvement assessment data on the same six comparables used to support the subject's estimated market value. These properties have improvement assessments ranging from \$45,155 to \$87,972 or from \$19.77 to \$27.01 per square foot of living area.

The board of review's letter indicated the appellant's comparable 1 is a three-story home, not two-story as described by the appellant, and that this "is not typical for the marketing area of the subject or for Freeport Township." The letter also claimed this comparable had significant deferred maintenance, was listed too high and sat on the market for 2½ years before selling at a discounted price. The letter also indicated the appellant's comparable 3, reported to have sold in November 2007, was purchased by a relocation company, was not advertised and was not an arm's length transaction.

During the hearing, the board of review's representative stated the improvement assessment for the appellant's comparable 3 was actually \$78,138 or \$28.05 per square foot of living area, not \$73,000 or \$26.20 per square foot, as reported by the appellant.

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 Property Tax Appeal Board further finds no reduction in the subject property's assessment is warranted. The appellant argued overvaluation as a basis of the appeal. When market value is the basis of the appeal, the value 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 (3rd Dist. 2002).

After analyzing the market evidence submitted, the Board finds the appellant has failed to overcome this burden.

Regarding the overvaluation argument, the Board finds the parties submitted information on nine comparable sales. The Board gave less weight to the appellant's comparable 1 because it was a three-story home, dissimilar to the subject's two-story design. The Board also gave less weight to the appellant's comparable 3 and the board of review's comparables 1, 2, 3 and 4 because these homes were significantly smaller in living area when compared to the subject. The Board finds the appellant's comparable 2 and the board of review's comparables 5 and 6 were similar to the subject in terms of design, age, size, features and location and sold for prices ranging from \$88.12 to \$116.67 per square foot of living area including land. The subject's estimated market value of \$384,977 or \$97.09 per square foot of living area including land falls within the range of the most similar comparable sales in this record.

The appellant also argued unequal treatment in the assessment process as a basis of the appeal. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Regarding the land inequity contention, the parties submitted information on nine comparables. The Board gave less weight to the appellant's land comparables 1 and 3 and the board of review's land comparables 1, 2, 3 and 4 because they differed significantly in lot size when compared to the subject. The Board finds the appellant's comparable 2 and the board of review's comparables 5 and 6 were similar to the subject in lot size and location and had land assessments ranging from \$0.36 and \$0.47 per square foot of land area. The subject's land assessment of \$0.47 per square foot is supported by these comparables and is identical to the board of review's comparable 5, which is most similar in size when compared to the subject lot.

As to the improvement inequity contention, the Board finds the parties submitted nine comparables. As in the overvaluation argument discussed above, the Board gave less weight to the appellant's comparables 1 and 3 and the board of review's comparables 1, 2, 3 and 4 because these homes differed in design or living area when compared to the subject. The Board finds the appellant's comparable 2 and the board of review's comparables 5 and 6 were similar to the subject in terms of design, age, size, features and location and had improvement assessments ranging

from \$22.39 to \$27.01 per square foot of living area. The subject's improvement assessment of \$26.78 per square foot of living area falls within this range. After considering adjustments and differences in both parties' comparables when compared to the subject, the Board finds the evidence in the record supports the subject's assessment.

In conclusion, the Property Tax Appeal Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and inequity by clear and convincing evidence. The Board finds the subject's assessment as determined by the board of review is correct and no reduction is 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

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 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.