



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

APPELLANT: Jerry Siedenburg
DOCKET NO.: 08-03006.001-R-1
PARCEL NO.: 18-13-36-356-011

The parties of record before the Property Tax Appeal Board are Jerry Siedenburg, 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: \$6,160
IMPR.: \$34,396
TOTAL: \$40,556

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 19,560 square foot parcel improved with a 56 year-old, two-story style frame dwelling that contains 2,428 square feet of living area. Features of the home include central air conditioning, two fireplaces, a 600 square foot garage and a partial unfinished basement. The subject is located in Freeport, Freeport Township, Stephenson County.

The appellant appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellant submitted three comparable properties. The comparables consist of two-story or Cape Cod style frame dwellings that were built between 1897 and 1963 and range in size from 1,941 to 2,340 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 264 to 792 square feet of building area and full or partial unfinished basements. The comparables were reported to have sold between December 2007 and October 2008 for prices ranging from \$93,000 to \$105,000 or from \$41.25 to \$50.95 per square foot of living area including land. Based on this evidence the appellant requested the subject's total assessment

be reduced to \$29,674, reflecting a market value of approximately \$89,022 or \$36.67 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$40,556 was disclosed. The subject has an estimated market value of approximately \$121,680 or \$50.12 per square foot of living area including land, as reflected by its assessment and the Stephenson County 2008 three-year median level of assessments of 33.33%.

In support of the subject's assessment, the board of review submitted photographs, property record cards and a grid analysis of 10 comparable properties located 0.32 mile to 2.40 miles from the subject. The comparables consist of two-story, one and one-half-story, or one-story with attic homes that were built between 1947 and 1968 and range in size from 1,908 to 2,575 square feet of living area. Features of the comparables include central air conditioning, garages that contain from 484 to 784 square feet of building area and full or partial basements, four of which have some finished area. The comparables sold between May 2006 and October 2008 for prices ranging from \$115,000 to \$165,000 or from \$53.26 to \$69.78 per square foot of living area including land. Based on this evidence, the board of review requested the subject's assessment be confirmed.

During the hearing, the board of review called Freeport Township deputy assessor Debra Dinges as a witness. Dinges testified many of the home's in the subject's immediate neighborhood are ranch style homes, so the search for homes similar to the subject's two-story design was expanded to include competing neighborhoods. The witness testified the appellant's comparable #1 was not an arm's length transaction, comparable #2 was a Cape Cod style home dissimilar to the subject, and comparable #3 was much older than the subject.

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 contends overvaluation as the 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 meet this burden.

The Board finds the parties submitted 13 comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #2 and #3 because they differed from the subject in design or age. The Board also gave less weight to the board of review's comparables #1, #4, #7, #9 and #10 because these homes differed from the subject in design, or their sale

dates were too distant from the subject's January 1, 2008 assessment date to reliably indicate a value for the subject. The Board finds the remaining comparables were similar to the subject in most respects and sold for prices ranging from \$44.87 to \$69.78 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$50.12 per square foot of living area including land falls within this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

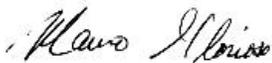
In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.

Chairman



Member



Member



Member



Acting 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: November 18, 2011



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.