



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

APPELLANT: Jerry Siedenburg  
DOCKET NO.: 08-03008.001-R-1  
PARCEL NO.: 18-14-31-152-036

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:** \$1,932  
**IMPR:** \$4,935  
**TOTAL:** \$6,867

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 7,840 square foot parcel improved with a 116 year-old, two-story style frame dwelling that contains 1,560 square feet of living area. Features of the home include a full unfinished basement and a detached one-car garage. 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 a grid analysis of three comparable properties located within 10 blocks of the subject. The comparables consist of two-story frame dwellings that range in age from 111 to 131 years and range in size from 836 to 1,296 square feet of living area. Features of the comparables include full or partial unfinished basements. The appellant reported the comparables sold in 2008 for prices ranging from \$7,500 to \$17,500 or from \$8.98 to \$18.52 per square foot of living area including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$5,000, reflecting a market value of approximately \$15,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$6,867 was disclosed. The subject has an estimated market value of approximately \$20,603 or \$13.21 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 property record cards, photographs, Real Estate Transfer Declarations and a grid analysis of nine comparables located within 5 blocks of the subject. The board of review also submitted information and a grid analysis of the appellant's comparables. This latter grid indicated the appellant's comparable #1 contains 876 square feet of living area and comparable #2 actually sold for \$17,000. The board of review's comparables consist of two-story style dwellings that were built between 1857 and 1925 and range in size from 1,312 to 2,176 square feet of living area. Eight comparables have full basements, one of which has 313 square feet of finished area, and eight have garages that contain from 200 to 720 square feet of building area. Four comparables have central air conditioning and two have a fireplace. The comparables sold between April 2006 and September 2008 for prices ranging from \$21,500 to \$69,500 or from \$14.96 to \$44.68 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's representative called deputy assessor Meta Ridgway as a witness. Ridgway testified the board of review's comparable #5, which sold in August 2007 for \$21,500, was most similar to the subject in condition, size and most features and best supported the subject's assessment.

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 (3<sup>rd</sup> 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 12 comparables in support of their respective arguments. The Board gave less weight to the appellant's comparables #1 and #2 and the board of review's comparable #9 because they differed significantly in living area when compared to the subject. The Board also gave less weight to the board of review's comparables #3, #4 and #6 because their sales in 2006 were too distant from the subject's January 1, 2008

assessment date to indicate a reliable value for the subject. The Board finds the remaining comparables were similar to the subject in design, location and most features and sold for prices ranging from \$11,900 to \$69,500 or from \$9.19 to \$44.68 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$13.21 per square foot of living area including land falls near the low end of this range. Therefore, the Board finds the evidence in the record supports the subject's assessment.

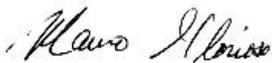
In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.

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Chairman



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Member



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Member



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Member



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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



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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.