



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

APPELLANT: Brian & Marci Barchardt
DOCKET NO.: 08-03020.001-R-1
PARCEL NO.: 18-14-31-344-012

The parties of record before the Property Tax Appeal Board are Brian & Marci Barchardt, the appellants; 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: \$1,270
IMPR.: \$14,082
TOTAL: \$15,352

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 4,950 square foot parcel improved with a 116 year-old, two-story style frame dwelling that contains 1,698 square feet of living area. The home has features that include a full unfinished basement and a two-car garage. The subject is located in Freeport, Freeport Township, Stephenson County.

Appellant Brian Barchardt appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted a grid analysis of four comparable sales and one sales listing. The appellants reported the comparables consist of two-story style frame dwellings that were built between 1891 and 1909 and range in size from 1,648 to 2,261 square feet of living area. Four comparables have full or partial basements, two of which have finished areas of 400 and 916 square feet, four have one or two fireplaces, two have central air conditioning and four have one-car or two-car garages. The comparable sales reportedly occurred between February and December 2008 for prices ranging from \$14,900 to \$38,950 or from \$4.99 to \$8.98 per square foot of

living area including land. According to a Multiple Listing Service data sheet for the listing comparable submitted by the appellants, this property had an asking price of \$29,900 or \$14.73 per square foot of living area including land in December 2008. Based on this evidence the appellants requested the subject's total assessment be reduced to \$10,000, reflecting a market value of approximately \$30,000.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$15,352 was disclosed. The subject has an estimated market value of approximately \$46,061 or \$27.13 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 a letter discussing the appellant's comparables, a corrected grid and property record cards for the appellant's comparables, maps, photographs and property record cards and a grid analysis of eight comparable properties located one to seven blocks from the subject. The comparables consist of two-story style dwellings that were built between 1857 and 1944 and range in size from 1,390 to 1,932 square feet of living area. All the comparables have full or partial basements, one of which has 378 square feet of finished area, seven comparables have one-car or two-car garages, two have central air conditioning and two have a fireplace. The comparables sold between June 2006 and May 2008 for prices ranging from \$47,900 to \$66,000 or from \$29.12 to \$42.74 per square foot of living area including land. The board of review's corrected grid of the appellant's comparables indicated comparables #2, #4 and #5 actually contain 1,248, 2,204 and 1,974 square feet of living area, respectively. The appellants' comparables actually sold for, or were listed for prices ranging from \$14,400 to \$38,950 or from \$6.53 to \$26.36 per square foot of living area including land. The board of review's letter discussing the appellants' comparables detailed a number of errors and stated the appellants' comparable #3 had no kitchen cabinets or sink at the time of sale and needed repairs to its laundry room and electrical components. Based on this evidence, the board of review requested the subject's assessment be confirmed.

In rebuttal, the appellants argued the board of review's comparables are superior in features and condition when compared to the subject and that several are "invalid comparables", due to their sales in 2006.

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 appellants contend 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 appellants have failed to meet this burden.

The Board finds the parties submitted thirteen comparables in support of their respective arguments. The Board gave less weight to the appellants' comparables #2 and #4 and the board of review's comparable #1 because they differed significantly in living area when compared to the subject. The Board gave less weight to the appellants' comparable #3 because it had no kitchen cabinets or sink at the time of sale and needed repairs. The Board also gave less weight to the board of review's comparable #4 because its March 2006 sale occurred too long before the subject's January 1, 2008 assessment date. The Board finds the remaining comparables were similar to the subject in design, exterior construction and most features and sold for, or were listed for prices ranging from \$28,000 to \$66,000 or from \$15.15 (appellants' listing comparable #5) to \$42.74 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$46,061 or \$27.13 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 appellants have 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.

Ronald R. Cuit

Chairman

K. L. Fern

Member

Frank A. Huff

Member

Mario Morris

Member

J.R.

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: December 23, 2011

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.