



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

APPELLANT: Brian & Marci Borchardt
DOCKET NO.: 08-03027.001-R-1
PARCEL NO.: 18-14-31-354-011

The parties of record before the Property Tax Appeal Board are Brian & Marci Borchardt, 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: \$2,036
IMPR.: \$8,729
TOTAL: \$10,765

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property consists of a 6,000 square foot parcel improved with a 106 year-old, bungalow style frame dwelling that contains 659 square feet of living area. The home has a partial unfinished basement and is located in Freeport, Freeport Township, Stephenson County.

Appellant Brian Boarchardt appeared before the Property Tax Appeal Board claiming overvaluation as the basis of the appeal. In support of this argument, the appellants submitted Multiple Listing Service data sheets and a grid analysis of three comparable properties located next door to 1/2 mile from the subject. The comparables consist of one-story, one and one-half-story or two-story frame dwellings that were built between 1887 and 1932 and range in size from 697 to 996 square feet of living area. Features of the comparables include full or partial unfinished basements. One comparable has a one-car garage. The comparables were reported to have sold in May 2008 and November 2008 for prices ranging from \$7,500 to \$34,000 or from \$8.97 to \$34.14 per square foot of living area including land. Based on this evidence the appellants requested the subject's total

assessment be reduced to \$5,263, reflecting a market value of approximately \$15,789 or \$23.96 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 \$10,765 was disclosed. The subject has an estimated market value of approximately \$32,298 or \$49.01 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, aerial photographs, Real Estate Transfer Declarations, property record cards and a grid analysis of ten comparable properties, as well as a grid of the appellants' comparables. The board of review's comparables consist of bungalow style dwellings that were built between 1900 and 1942 and range in size from 754 to 1,020 square feet of living area. Features of the comparables include full or partial basements, three of which have some finished areas. Eight comparables have garages that contain from 160 to 360 square feet of building area. Four comparables have central air conditioning and four have a fireplace. The comparables sold between January 2006 and October 2008 for prices ranging from \$25,000 to \$81,575 or from \$28.89 to \$79.98 per square foot of living area including land. The board of review's letter claimed that two-story homes like the appellant's comparables #1 and #3 sell for different prices than one-story bungalows like the subject. Finally, the board of review's letter claimed the appellants' comparable #2 has 820 square feet of living area and is located 1.8 miles from the subject.

In rebuttal, the appellants submitted Multiple Listing Service data sheets and a letter describing how the board of review's comparables were dissimilar to the subject in various features. The appellants' claimed the board of review's comparable #3 was not advertised for sale and was a transfer between relatives. The appellants also claimed various adjustments to the board of review's comparables, such as \$10,000 for condition and \$5,000 for brick versus frame exterior construction were warranted. The appellants submitted no evidence to support these adjustments.

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 #1 and #3 because they differed in design when compared to the subject, as well as their comparable #2 because it was located a considerable distance from the subject. The Board gave less weight to the board of review's comparable #3 because it was claimed by the appellants not to have been an arm's-length transaction, a claim not disputed by the board of review. The Board also gave less weight to the board of review's comparables #7, #8, #9 and #10 because they were significantly larger in living area when compared to the subject. The Board finds the remaining board of review comparables were similar to the subject in design, size, location and most features and sold for prices ranging from \$25,000 to \$54,500 or from \$28.94 to \$67.79 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$32,298 or \$49.01 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.