



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

APPELLANT: Brian Borchardt  
DOCKET NO.: 08-03030.001-R-1  
PARCEL NO.: 18-14-31-347-013

The parties of record before the Property Tax Appeal Board are Brian Borchardt, 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:** \$867  
**IMPR.:** \$9,684  
**TOTAL:** \$10,551

Subject only to the State multiplier as applicable.

**ANALYSIS**

The subject property consists of a 106 year-old, two-story style frame dwelling that contains 1,668 square feet of living area. Features of the home include a full 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 Multiple Listing Service data sheets and a grid analysis of three comparable sales and one listing. The sales were located within 11 blocks of the subject, but proximity of the listing to the subject was not stated. The comparables consist of two-story style frame dwellings that were built between 1897 and 1907 and range in size from 1,224 to 2,031 square feet of living area. Two comparables have a garage and two have a fireplace, while all four have full or partial unfinished basements. The comparable sales were reported to have sold between February and December 2008 for prices ranging from \$13,500 to \$26,000 and the fourth comparable was listed for \$29,900, or from \$5.85 to \$14.73 per square foot of living area

including land. Based on this evidence the appellant requested the subject's total assessment be reduced to \$6,132 to reflect a market value of approximately \$18,396.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's total assessment of \$10,551 was disclosed. The subject has an estimated market value of approximately \$31,656 or \$18.98 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, maps, Real Estate Transfer Declaration, property record cards and a grid analysis of ten comparable properties located two to seven blocks from the subject, as well as a grid of the appellant's comparables. Three of these properties were located on the subject's street. The board's comparables consist of two-story dwellings that were built between 1891 and 1944 and range in size from 1,204 to 1,832 square feet of living area. All the comparables have full or partial basements, one of which has 378 square feet of finished area, eight comparables have garages that contain from 180 to 648 square feet of building area, three have central air conditioning and one has a fireplace. The comparables sold between March 2006 and July 2008 for prices ranging from \$23,500 to \$61,500 or from \$19.52 to \$42.74 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 testified the appellant's rebuttal evidence indicated he made arbitrary adjustments to the board of review's comparables for differences when compared to the subject that were not supported by evidence from the market, such as \$10,000 for new siding, \$5,000 for replacement windows, \$10,000 for off-street parking and \$10,000 for condition. The board of review contends the appellant did not apply similar adjustments to his own comparables for similar items.

In rebuttal, the appellant argued the board of review's comparables have features not enjoyed by 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 (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 14 comparables in support of their respective arguments. The Board gave less weight to the appellant's sales comparable #2 and his listing comparable, as well as the board of review's comparables #1 through #7 because these properties differed significantly in living area, features and/or age when compared to the subject, or their sale dates were not proximate to the subject's January 1, 2008 assessment date. The Board finds the remaining comparables were similar to the subject in most respects and sold for prices ranging from \$19,000 to \$61,500 or from \$12.26 to \$33.68 per square foot of living area including land. The subject's estimated market value as reflected by its assessment of \$18.98 per square foot of living area including land falls well within this range. The Board gave little weight to the appellant's adjustments to the board of review's comparables, as no evidence from the market was submitted to support the adjustments. Therefore, the Board finds the evidence in the record supports the subject's assessment.

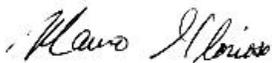
In conclusion, the Board finds the appellant has failed to prove overvaluation by a preponderance of the evidence and the subject's assessment as determined by the board of review is correct and no reduction is warranted.

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.