



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

APPELLANT: Brian Kimpel
DOCKET NO.: 09-04095.001-R-1
PARCEL NO.: 18-13-26-452-014

The parties of record before the Property Tax Appeal Board are Brian Kimpel, 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: \$8,650
IMPR.: \$33,241
TOTAL: \$41,891

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 30-year old, one-story single-family dwelling of frame and brick exterior construction. The home contains 1,305 square feet of living area and features a full walkout-style basement which is partially finished. Additional amenities include central air conditioning, a fireplace, an attached two-car garage of 513 square feet of building area, a deck, a patio and a 192 square foot shed.¹ The property is located in Freeport, Freeport Township, Stephenson County.

The appellant's appeal is based on overvaluation of the subject property. In support of this market value argument, the appellant submitted information on three sales comparables located within 600 feet of the subject. The comparables consist of one-story frame or frame and masonry dwellings that range in age from 30 to 33 years old. The comparables range in size from 1,288 to 1,452 square feet of living area. Features include full basements, one of which is a walkout-style and each of which

¹ The data from the assessing officials did not report "other structures" such as a shed as reported by the appellant.

includes some finished area. Each home also has central air conditioning, one or two fireplaces and a garage of either 440 or 616 square feet of building area. The homes also have a patio, deck or porch and deck. The sales occurred from April to September 2009 for prices ranging from \$117,000 to \$121,000 or from \$80.91 to \$93.94 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$39,150 which would reflect a market value of approximately \$117,450 or \$90.00 per square foot of living area including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the final assessment of the subject totaling \$41,891 was disclosed. The subject's assessment reflects an estimated market value of \$126,635 or \$97.04 per square foot of living area, including land, using the 2009 three-year median level of assessments for Stephenson County of 33.08%. (86 Ill.Admin.Code §1910.50(c)(1)).

As to the appellant's comparables, the board of review contends that comparable #1 was sold to a related party and therefore was not considered to be an arm's length transaction (copy of the PTAX-203 Illinois Real Estate Transfer Declaration was submitted). Moreover, appellant's comparables #2 and #3 lack the walkout basement feature enjoyed by the subject.

In support of the subject's assessment, the board of review presented descriptions and sales data on seven comparable properties. Based on an aerial map included in the board of review's evidence, the comparables are located within .57 of a mile of the subject. The comparables consist of one-story dwellings. The exterior construction of the comparables was not disclosed in the grid analysis. The homes range in age from 11 to 32 years old. The dwellings range in size from 1,118 to 1,713 square feet of living area. All comparables have a basement, five of which are walkout style and two of which are "partially exposed." Each basement has some finished area and the homes feature central air conditioning, five have a fireplace and each has a two-car garage. These comparables sold between September 2007 and June 2009 for prices ranging from \$113,000 to \$171,000 or from \$95.29 to \$114.40 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record 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 Board further finds a reduction in the subject's assessment is not warranted.

The appellant contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property 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). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of ten comparable sales for the Board's consideration. The Board finds the comparables submitted by the appellant along with board of review comparable #5 were most similar to the subject in size, design, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between September 2007 and September 2009 for prices ranging from \$117,000 to \$121,500 or from \$80.91 to \$98.94 per square foot of living area, including land. The subject's assessment reflects a market value of approximately \$126,635 or \$97.04 per square foot of living area, including land, which is within the range established by these most similar comparables on a per square foot basis. The assessment of the subject is further well supported by its superior walkout basement feature when compared to two of the comparables. After adjusting the comparables for differences and giving consideration to the most comparable sales on this record, the Board finds the appellant did not demonstrate that the subject property's assessment is excessive in relation to its market value and a reduction in the subject's assessment is not 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

Marko M. Louie

Member

J. R.

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 30, 2012

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.