



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

APPELLANT: Paul Goeke
DOCKET NO.: 11-04395.001-R-1
PARCEL NO.: 15-05-31-376-005

The parties of record before the Property Tax Appeal Board are Paul Goeke, the appellant; and the Stephenson County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction 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: \$5,810
IMPR.: \$22,523
TOTAL: \$28,333**

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a dwelling and various farm buildings¹. The subject property is located in Dakota Township, Stephenson County, Illinois.

The appellant submitted evidence before the Property Tax Appeal Board claiming overvaluation and assessment inequity as the bases of the appeal. In support of these arguments, the appellant submitted photographs, property record cards and seven suggested comparables. The comparables had varying degrees of similarity and dissimilarity when compared to the subject. The

¹ According to the final decision issued by the Stephenson County Board of Review, the buildings situated on the subject parcel are not assessed as "farm buildings", but are included in the assessment for "non-farm buildings and improvements".

comparables sold from May 2006 to December 2011 for prices ranging from \$39,000 to \$117,500. Four of the comparables have land assessments ranging from \$854 to \$2,307 and improvement assessments ranging from \$11,443 to \$19,897.

The appellant also submitted the final decision regarding the subject property issued by the Stephenson County Board of Review. The subject property had a land assessment of \$14,180 and an improvement (dwelling and non-farm building) assessment of \$39,520 for a total assessment of \$53,700. The subject's total assessment reflects an estimated market value of approximately \$161,100. Based on this evidence, the appellant requested reductions in the subject's land and improvement assessments.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a)).

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 warranted.

The appellant contends assessment inequity and overvaluation. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessments by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). 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). After an analysis of the evidence, the Board finds the appellant has met these burdens of proof.

The appellant in this appeal submitted sales and assessment information for seven comparables to demonstrate the subject property was overvalued and inequitably assessed. The board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's valuation evidence as required by section 1910.40(a) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.40(a)). Therefore, the board of review was found to be in default

pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a)). The Board has examined the market value and assessment equity evidence submitted and finds that it supports a reduction in the assessed valuation of the subject property commensurate with the appellant's request.

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.



Chairman



Member



Member



Member



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: January 24, 2014



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.