



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

APPELLANT: Dale & Jerene Stevens
DOCKET NO.: 12-00112.001-R-1
PARCEL NO.: 05-26-103-002

The parties of record before the Property Tax Appeal Board are Dale & Jerene Stevens, the appellants, by attorney James A. Rodriguez of Guyer & Enichen, in Rockford, and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$8,086
IMPR.: \$17,331
TOTAL: \$25,417

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2012 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

Findings of Fact

The subject property consists of a one-story single-family dwelling of frame construction with 1,008 square feet of living area. The dwelling was constructed in 1970. Features of the home include a full basement with finished area, central air conditioning and a detached two-car garage. The property has a .2-acre site and is located in Belvidere Township, Boone County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted limited information on seven comparable sales. The comparables consist of one-story dwellings that were built between 1950 and 1994. The homes range in size from 1,131 to 1,456 square feet of living area. No other substantive descriptive details of the properties were provided in the appellant's grid analysis although individual Multiple Listing Service data sheets were also attached for these comparables. In the grid, however, there is no data regarding foundations, air conditioning, fireplaces and/or garages among other amenities. Two of these sales were also noted as "REO." The properties sold between February 2011 and February 2012 for prices ranging from \$42,000 to \$80,000 or from \$32.81 to \$60.48 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$20,000 or a market value of approximately \$60,000 or \$59.52 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$25,417. The subject's assessment reflects a market value of \$75,623 or \$75.02 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Boone County of 33.61% as determined by the Illinois Department of Revenue.

As to the appellant's evidence, the board of review contended that as each of the suggested comparables is larger than the subject, these comparable properties will have a lower sale price per square foot than the subject dwelling of 1,008 square feet.

In support of its contention of the correct assessment the board of review submitted information on nine comparables sales. The comparables consist of one-story frame dwellings that were built between 1955 and 1976. The homes range in size from 912 to 1,112 square feet of living area. While some differences were acknowledged, the board of review contended that its comparable #8 was most similar to the subject. These properties sold between April 2011 and November 2012 for prices ranging from \$65,000 to \$90,000 or from \$67.36 to \$86.54 per square foot of living area, including land. Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant's counsel contended that but for one property, the board of review's suggested comparables were located in sections 35 and 36 of Belvidere which is separated from the subject property by the Kishwaukee River. In contrast, the appellant's comparables are located in the same neighborhood as the subject. Board of review comparable #1 is in the subject's neighborhood, but has two additional half-bathrooms, a larger finished basement area and an attached garage as compared to the subject's detached garage.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The Board finds the best evidence of market value to be appellant's comparable sales #3 and #4 along with board of review comparable sale #1 as these properties are most similar to the subject in location, dwelling size, age and/or features. These most similar comparables sold between April 2011 and November 2011 for prices ranging from \$60.24 to \$86.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$75.02 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

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: July 18, 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.