



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

APPELLANT: Kevin Myers  
DOCKET NO.: 12-00163.001-R-1  
PARCEL NO.: 05-26-104-001

The parties of record before the Property Tax Appeal Board are Kevin Myers, the appellant,<sup>1</sup> and the Boone 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 Boone County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND: \$9,275  
IMPR: \$14,214  
TOTAL: \$23,489**

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

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<sup>1</sup> The Boone County Board of Review did not move to dismiss the appeal (see 86 Ill.Admin.Code §1910.40(b)), but included the following statement with its evidence: "This appeal has been completed by Kevin Myers and not the property owners Kathryn and Raymond Myers although they have signed the appeal." The appeal petition identifies Raymond and Kathryn Myers as the owners, but Kevin Myers as the appellant. Also included was a handwritten letter signed by Kathryn and Raymond Myers stating in pertinent part, "Lisa and Kevin are in full charge of our home in Belvidere while we are away" along with an Illinois Statutory Short Form Power of Attorney for Property. The Property Tax Code provides that "any taxpayer dissatisfied with the decision of a board of review . . . as such decision pertains to the assessment of his or her property" may file an appeal. (35 ILCS 200/16-160) In the absence of a formal dismissal motion and in light of the documentation in this appeal, including identification of Kathryn and Raymond Myers as the owners on the Residential Appeal petition, the Property Tax Appeal Board finds that jurisdiction exists.

The appellant 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 brick construction with 1,092 square feet of living area. The dwelling was constructed in 1965. Features of the home include a full unfinished basement, central air conditioning and a two-car garage. The property has a .23-acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on six comparable sales located in the same neighborhood code assigned by the assessor as the subject property. The appellant also provided a map which depicted the location of the subject and the comparables. The six comparables consist of one-story frame or frame and masonry dwellings that were 46 to 67 years old. The homes range in size from 930 to 1,320 square feet of living area. Each home has a full basement and a one-car or a two-car garage. Four of the comparables have central air conditioning. These homes sold between September 2011 and October 2012 for prices ranging from \$35,000 to \$75,000 or from \$37.63 to \$63.18 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$19,678 which would reflect a market value of approximately \$59,034 or \$54.06 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 \$32,194. The subject's assessment reflects a market value of \$95,787 or \$87.72 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.

The board of review acknowledged that the six comparables presented by the appellant were similar to the subject, but five of the properties sold after the assessment date of January 1,

2012. Additionally, the board of review contends that three sales were by banks and two were sold by special warranty deeds. As shown by attached documentation each of these three sales was advertised prior to its sale.

In support of its contention of the correct assessment the board of review submitted information on seven comparables sales, four of which were located in the same subdivision as the subject property. The comparables consist of one-story brick or frame dwellings that were built from 1955 to 1970. The homes range in size from 1,040 to 1,516 square feet of living area. Each home has a full or partial unfinished basement and a garage ranging in size from 240 to 864 square feet of building area. Six of the comparables have central air conditioning and three comparables have a fireplace. These seven properties sold between April 2010 and February 2012 for prices ranging from \$77,500 to \$118,750 or from \$57.79 to \$92.25 per square foot of living area, including land.

Based on this evidence, the board of review requested confirmation of the subject's assessment.

#### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

As to the board of review's notation that several of the appellant's comparables were sold by banks and/or by special warranty deed, the Property Tax Appeal Board takes judicial notice that Public Act 96-1083 amended the Property Tax Code adding sections 1-23 and 16-183 (35 ILCS 200/1-23 & 16-183), effective July 16, 2010.

Section 1-23 of the Property Tax Code provides:

Compulsory sale. "Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to

as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete.

Section 16-183 provides:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer.

The Board finds the effective date of these statutes is applicable to assessment date at issue, January 1, 2012.

The parties provided a total of 13 comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to all of the board of review's sales, except comparable #1, either due to the date of sale being in 2010, a date most distant from the assessment date at issue of January 1, 2012, or due the dwelling being significantly larger than the subject. The Board has also given reduced weight to appellant's comparables #3 and #6 due to differences in dwelling size when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #2, #4 and #5 along with board of review comparable sale #1. These five most similar comparables sold between April 2011 and October 2012 for prices ranging from \$43.50 to \$86.54 per square foot of living area, including land. The subject's assessment reflects a market value of \$95,787 or \$87.72 per square foot of living area, including land, which is above the range established by the best comparable sales in this record. Except for exterior construction and air conditioning, the subject is most similar to appellant's comparable #5 which also sold most proximate in time to the assessment date at issue of January 1, 2012. This comparable sold for \$63.18 per square foot of living area, including land. Based on this evidence the Board finds a reduction in the subject's assessment is 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.

*Ronald R. Crit*

Chairman

*K. L. Fan*

Member

*Richard A. Huff*

Member

*Mario M. Lino*

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: July 18, 2014

*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.