



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

APPELLANT: Paul Frey
DOCKET NO.: 11-03981.001-R-1
PARCEL NO.: 18-13-35-253-021

The parties of record before the Property Tax Appeal Board are Paul Frey, 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: \$4,519
IMPR.: \$25,929
TOTAL: \$30,448

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Stephenson County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 two-story¹ multi-family dwelling of frame and masonry construction with 2,576 square feet of living area. The dwelling was constructed in 1970. Features include a concrete slab foundation, central air conditioning and a 594 square foot two-car garage. The property has a 15,112 square foot site and is located in Freeport, Freeport Township, Stephenson County.

¹ The appellant and board of review reported the subject property as a two-story design. The photograph of the subject depicts a bi-level design.

Paul Frey appeared before the Property Tax Appeal Board contending overvaluation and assessment equity in land and improvements as the bases of the appeal.² In support of the overvaluation argument the appellant submitted limited information on 11 comparable sales. The comparables are improved with two-story multi-family dwellings of frame, brick; stucco or slate exterior construction that ranged in size from 1,764 to 4,445 square feet of living area. The dwellings were constructed from 1897 to 1963. Each comparable has a basement with one comparable having finished area. Six comparables have a two or three-car garage ranging in size from 400 to 1,271 square feet of building area. Two comparables have central air conditioning. Two comparables have one or two fireplaces. The comparables have sites ranging in size from 3,600 to 16,560 square feet of land area. The comparables sold from May 2009 to May 2011 for prices ranging from \$22,000 to \$139,500 or from \$9.69 to \$35.46 per square foot of living area, including land.

Eight of the comparables have improvement assessments ranging from \$9,051 to \$32,753 or from \$3.43 to \$11.94 per square foot of living area.

Eight of the comparables have land assessments ranging from \$609 to \$5,450 or from \$.09 to \$.44 per square foot of land area.

Frey testified that his comparables sales are all two-unit dwellings like the subject property.

Based on this evidence the appellant requested the subject's assessment be reduced.

Under cross-examination, Frey testified that he obtained a list of sales from the Freeport Township Assessor Office of all the multi-family comparable sales that occurred from January 2009 to July 2011. Frey testified that he used all the sales in the City of Freeport.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$30,448. The subject's assessment reflects a market value of \$92,044 or \$35.73 per square foot of living area, land included, when using the 2011 three year average median level of assessment for Stephenson County of 33.08% as determined by the Illinois Department of Revenue. The subject property has an improvement assessment of \$25,929 or \$10.07 per square foot of living area. The subject property has a land assessment of \$4,519 or \$.30 per square foot of land area.

Representing the board of review was Chief County Assessment Officer and Clerk of the Board of Review, Ron Kane. Kane called Freeport Township Chief Deputy Assessor Meta Ridgway as a witness

² During cross-examination, Frey testified that he was also arguing assessment equity.

to testify regarding the evidence she prepared on behalf of the board of review.

In support of its contention of the correct assessment the board of review submitted information on the same comparable sales as the appellant. The board also submitted six additional equity comparables located on the same street as the subject property. These six equity comparables had varying degrees of similarity in land and improvements when compared to the subject. The comparables have improvement assessments ranging from \$27,128 to \$29,409 or from \$11.27 to \$12.43 per square foot of living area.

The comparables have land assessments ranging from \$4,421 to \$4,541 or from \$.29 to \$.35 per square foot of land area.

Ridgway testified that the same comparable sales were used because these were all the sales for multi-unit dwellings from January 1, 2009 through July 2011. Ridgway testified that comparable #1 is the best comparable based on location and dwelling size even though it is considerably older and does not have central air conditioning when compared to the subject.

The board of review requested the assessment be confirmed.

Under cross-examination, Ridgway testified that the subject property looks like a bi-level dwelling, but for assessment purposes it is assessed as a two-story dwelling because of the total living area for a rental unit.

Conclusion of Law

The appellant contends in part 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 parties submitted 11 comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #3, #9 and #11 which are the same as board of review comparable sales #5, #10 and #11. These comparables sold from May to July 2009. These sales are dated and less indicative of fair market value as of the subject's January 1, 2011 assessment date. The Board gave less weight to the appellant's comparable sales #1, #2 #4, #6, #7 and #10 which are the same as board of review #3, #4, #6, #7, #8 and #9. These comparables have an inferior location, basements, smaller land area, older age, larger or smaller dwelling size and/or features when compared to the subject. The Board finds the best evidence of market value to be the appellant's comparable sales #5 and #8 also known as board of review comparables #1 and #2 with the

greatest weight being placed on appellant comparable #5/board of review comparable #1. The comparables are located less than .9 of a mile from the subject property. These comparables were most similar in land area, dwelling size and features. These most similar comparables sold for prices of \$86,000 and \$139,500 or \$31.38 and \$35.46 per square foot of living area, land included, respectively. The subject's assessment reflects a market value of \$92,044 or \$35.73 per square foot of living area, including land, which is above the range established by the best comparable sales in this record on a per-square-foot basis. The Board finds the subject property is considerably newer in age, which is superior to the comparables justifying the slightly higher value. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer also contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

With respect to the subject's improvement assessment, the record contains 17 suggested assessment comparables for the Board's consideration. The Board gave less weight to both parties' comparables #1 through #11 and the board of review's additional equity comparables #5 and #6 based on a raised ranch or two-story design when compared to the subjects bi-level design. The Board finds board of review's additional equity comparables #1, #2, #3 and #4 are more similar to the subject in location, design, age and features. These comparables have improvement assessments that range from \$27,128 to \$27,681 or from \$11.83 to \$12.43 per square feet living area. The subject property has an improvement assessment of \$25,929 or \$10.07 per square foot of living area, which is below the range established by the most similar comparables contained in the record. The Board finds the subject's improvement assessment is supported and no reduction is warranted.

The appellant also argued that the subject's land was not uniformly assessed. The record contains 17 suggested land assessment comparables for the Board's consideration. The Board gave less weight to the appellant's comparable #1, #2, #3, #4, #6, #7, #9, #10 and #11 which are the same as board of review comparables #3 through #11. These comparables are located over 1.8 miles from the subject property. The Board gave less weight

to the appellant's comparable #5 also known as board of review comparable #1 due to its considerably smaller land area when compared to the subject. The Board finds the appellant's comparable #8 which is the same as board of review comparable #2 along with the board of review's additional six comparables are located in close proximity to the subject. The Board finds these comparables submitted by both parties are most similar to the subject in location and land size. These comparables have land assessments ranging from \$4,421 to \$5,450 or from \$.29 to \$.35 per square foot of land area. The subject property has a land assessment of \$4,519 or \$.30 per square foot of land area, which falls within the range established by most similar comparables contained in the record. The Board finds the subject's land assessment is supported and no reduction is warranted.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, no reduction in the subject's assessment 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.

Chairman



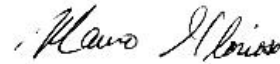
Member



Member



Member



Member



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: March 18, 2016



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.