



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

APPELLANT: J. Steven & Ann M. Green
DOCKET NO.: 12-04531.001-R-1
PARCEL NO.: 18-13-36-279-012

The parties of record before the Property Tax Appeal Board are J. Steven & Ann M. Green, the appellants; 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: \$4,677
IMPR.: \$25,911
TOTAL: \$30,588

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 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 two-story dwelling of frame exterior construction with 2,879 square feet of living area. The dwelling was constructed in 1877. Features of the home include an unfinished basement, two full bathrooms, a fireplace and a 440 square foot two-car detached garage. The property has

a 12,196 square foot site and is located in Freeport, Freeport Township, Stephenson County.

J. Steven and Ann M. Green appeared before the Property Tax Appeal Board contending assessment inequity as the basis of the appeal. The subject's land assessment was not contested. The appellants testified that at one time the subject property had been a duplex but the appellants converted it back to a single family residence. The appellants testified that the interior of the second floor has been removed, but the framework is still there. The appellants testified that the exterior stairs leading to the second floor have been removed and the property still has separate electric bills but one water bill. The appellants stated the reason they have appealed to the Property Tax Appeal Board is the current condition of their home. The appellants testified that their home is in worse condition than any of the comparables. The appellants submitted interior and exterior photographs of the subject and an exterior photograph for each of the suggested comparables. In support of this argument, the appellants testified about the three equity comparables that they submitted. The comparables are located on the same block as the subject property. The comparables are improved with two-story dwellings that were of frame or stone exterior construction and built from 1877 to 1907. Each comparable has an unfinished basement, and one to five fireplaces. Two comparables have central air conditioning. Each comparable has a garage ranging in size from 348 to 1,554 square feet of building area, along with one comparable also having a 300 square foot carport. These properties have sites ranging in size from 7,797 to 20,037 square feet of land area. The dwellings range in size from 2,934 to 7,179 square feet of living area and have improvement assessments ranging from \$25,415 to \$32,669 or from \$4.10 to \$9.09 per square foot of living area.

The appellants requested that the improvement assessment be reduced to \$26,170 for a total assessment of \$30,847.

Under cross-examination, the appellants testified that comparable #2, even though it is considerably larger, would be a good comparable. The appellants testified that comparable #2 is in better condition, at least on the first floor, than the subject property. The appellants testified that there is a full kitchen on the second floor of the subject property.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of

\$39,389. The subject property has an improvement assessment of \$34,712 or \$12.06 per square foot of living area.

Representing the board of review was Chief County Assessment Officer and Clerk of the Board of Review, Ron Kane. Kane called Freeport Township Deputy Assessor Deb Dinges as a witness 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 eight equity comparables located on the same street as the subject property. Two comparables are located on the same block as the subject with one comparable also being utilized by the appellants. Also submitted were photographs of the comparables that were taken from October 2004 to February 2013. The comparables are improved with two-story single family dwellings that were of frame, brick, stucco or stone exterior construction¹ and built from 1857 to 1914. Each comparable has basement with one having finished area. Seven comparables have one or two fireplaces. Four comparables have central air conditioning. Each comparable has a one or two-car garage ranging in size from 348 to 837 square feet of building area along with one comparable also having a 240 square foot carport. These properties have sites ranging in size from 7,797 to 27,442 square feet of land area. The dwellings range in size from 2,655 to 3,119 square feet of living area and have improvement assessments ranging from \$25,415 to \$40,044 or from \$8.66 to \$13.88 per square foot of living area.

Deputy Township Assessor Dinges testified that the greatest weight was placed on assessor's comparable #3. This property previously was a duplex converted to a single family dwelling. Dinges testified that the assessor's office had inspected the interior of both comparable #3 and the subject property, considered them in similar condition and applied the same negative condition factor to both properties. Dinges also testified that she had not made interior inspections to the remainder of the comparables, but assumed they were of average condition.

The assessor's office also submitted a grid analysis on three comparable sales which will not be further discussed in this decision. The Property Tax Appeal Board finds that the sale

¹ The grid analysis submitted by the board of review did not disclose exterior construction. This information was obtained on the "PROPERTY INFO" sheet submitted by the assessor on behalf of the board of review.

data is not responsive to the appellants' equity argument and is therefore not relevant in this appeal.

The board of review requested that the assessment be confirmed.

Under cross-examination, Dinges testified that the subject property is considered a single family residence. Dinges acknowledged that the subject property would be considered a duplex if a door was replaced and tenants were in place. Dinges testified that she did not know what the adjustment was for condition and that it was not included in the evidence. Dinges stated that the adjustment is written in the assessment program.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted ten equity comparables for the Board's consideration. The Board gave little weight to the appellants' comparable #2. This comparable is newer in age and considerably larger in dwelling size when compared to the subject. The Board gave less weight to board of review's comparable #4. The board of review's witness testified that this comparable was in the same condition as the subject property. The Board finds that there was no documentation submitted to support this contention, such as interior photographs or a property record card displaying an adjustment for property condition and the exterior photograph was dated June 6, 2006. The Board gave little weight to board of review comparables #1, #2, #3, #5, #7 and #8. These comparables are considerably older or newer in age when compared to the subject. The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #3. These comparables have varying degrees of similarity in location, age, dwelling size and features. These comparables had improvement assessments of \$25,415 and \$32,669 or \$8.66 and \$9.09 per square foot of living area, respectively. The subject's improvement

assessment of \$12.06 per square foot of living area falls above the best comparables in this record. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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.

Chairman

K. L. Fan

Mario Alvarez

Member

Member

JR

Member

Acting Member

Robert Steffen

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: February 19, 2016

A. Proctor

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.