



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

APPELLANT: Wayne Canale
DOCKET NO.: 12-04543.001-R-1
PARCEL NO.: 18-13-36-230-015

The parties of record before the Property Tax Appeal Board are Wayne Canale, 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: \$3,852
IMPR: \$4,986
TOTAL: \$8,838

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 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 construction with 1,214 square feet of living area. The dwelling was constructed in 1897. Features of the home include a partial unfinished basement and a detached two-car garage of 702 square feet of building area. The property has a 12,177 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales of two-story dwellings located within two-miles of the subject property. The comparables range in size

from 1,163 to 1,256 square feet of living area and one of which has a 700 square foot garage. These comparables sold between August 2009 and December 2010 for prices ranging from \$6,000 to \$15,200 or from \$4.87 to \$12.27 per square foot of living area, including land.

The appellant also reported in Section IV of the appeal petition that the subject property was purchased on April 25, 2012 for \$14,500. The property was sold by a Realtor and the parties to the transaction were not related. The appellant indicated the property had been advertised on the open market with the Multiple Listing Service for a month prior to the sale.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,977. The subject's assessment reflects a market value of \$42,239 or \$34.79 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Stephenson County of 33.09% as determined by the Illinois Department of Revenue.

The board of review submitted documentation written and gathered by the Freeport Township Assessor's Office. The township assessor reported that the subject dwelling in July 2012 was observed with "some deferred maintenance" such as missing downspouts and first floor windows without storms and screens. Reportedly the kitchen was updated with newer cabinets and a newer countertop. Several "minor spots" on second floor ceilings need to be repaired, but a second floor bathroom has been updated with a newer vanity, stool and vinyl floor.

The township assessor also reported that the subject's sale was not an arm's length transaction as the property sold by Special Warranty Deed.

As to the appellant's comparable sales, the township assessor reported that each was in a "different marketing area than the subject."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on five comparable sales located within 11 blocks of the subject property. The comparables consist of a 1.5-story and four, two-story dwellings that were built between 1900 and 1907. The homes range in size from 1,098 to 1,428 square feet of living area and feature an unfinished basement. Three of the homes have central air conditioning and four properties have a one-car or a two-car garage. The properties sold between July 2009 and February 2011 for prices ranging from \$19,000 to \$65,000 or from \$16.13 to \$45.52 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its 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.

The parties presented a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to four of the sales presented by both parties that occurred in 2009 which date of sale is remote in time to the valuation date at issue of January 1, 2012 and therefore less likely to be indicative of the subject's estimated market value as of the assessment date. The Board has given little weight to the sale of the subject property as this was not the basis of the appeal and the appellant did not submit documentation to support the sale price as being reflective of the subject's market value as of the assessment date at issue.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3 and #4 along with board of review comparable sales #2 and #3. The comparables have varying degrees of similarity and dissimilarity to the subject dwelling. These most similar comparables sold between July 2010 and February 2011 for prices ranging from \$6,000 to \$37,000 or from \$4.87 to \$28.33 per square foot of living area, including land. The subject's assessment reflects a market value of \$42,239 or \$34.79 per square foot of living area, including land, which is above the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis. 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.

Chairman



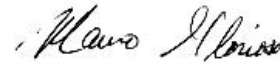
Member



Member



Acting 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: November 20, 2015



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.