



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

APPELLANT: Wayne Canale  
DOCKET NO.: 12-04544.001-R-1  
PARCEL NO.: 18-14-31-134-002

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 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:** \$537  
**IMPR:** \$7,815  
**TOTAL:** \$8,352

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 1.5-story dwelling of frame construction with 1,615 square feet of living area. The dwelling was constructed in 1872. Features of the home include a partial unfinished basement and a 200 square foot garage. The property has a 2,301 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 located within a mile of the subject property. The comparables consist of two-story frame dwellings that were built between 1897 and 1914. The homes range in size

from 1,554 to 2,204 square feet of living area and feature garages ranging in size from 600 to 1,000 square feet of building area. The properties sold between April 2009 and April 2010 for prices ranging from \$7,500 to \$17,000 or from \$3.40 to \$10.94 per square foot of living area, including land.

Based on this evidence, the appellant requested a total assessment of \$6,666 which would reflect a market value of approximately \$20,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,352. The subject's assessment reflects a market value of \$25,240 or \$15.63 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 has been listed for sale as of November 19, 2012 with an asking price of \$32,500. The listing reports the subject is "new from top to bottom; hardwood floors are all refinished."

As to the appellant's comparable sales, the township assessor reported that three were more than a mile from the subject. Also, three of the comparables had condition issues.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on seven comparable sales located within .4 of a mile of the subject property. The comparables consist of a 1.5-story and six, two-story dwellings that were built between 1857 and 1928. The homes range in size from 1,024 to 2,173 square feet of living area and feature an unfinished basement. Three of the homes have central air conditioning and four properties have a garage. The properties sold between November 2009 and April 2012 for prices ranging from \$20,500 to \$59,000 or from \$17.33 to \$31.57 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties presented a total of eleven comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to three 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. Due to differences in age and/or dwelling size, the Board has also given reduced weight to board of review comparables #1, #2, #5 and #7.

The Board finds the best evidence of market value to be appellant's comparable sales #1 and #3 along with board of review comparable sales #3 and #4. These four comparables range in size from 1,352 to 1,680 square feet of living area and have varying degrees of similarity and dissimilarity to the subject dwelling. These most similar comparables sold between February 2010 and April 2012 for prices ranging from \$17,000 to \$42,500 or from \$10.12 to \$31.43 per square foot of living area, including land. The subject's assessment reflects a market value of \$25,240 or \$15.63 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.

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Chairman



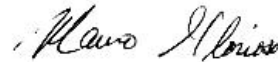
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Member



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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



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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.