



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

APPELLANT: Ron Davison
DOCKET NO.: 13-00423.001-R-1
PARCEL NO.: 05-20-201-001

The parties of record before the Property Tax Appeal Board are Ron Davison, the appellant, by attorney James A. Rodriguez of Guyer & Enichen, in Rockford, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$32,404
IMPR.: \$0
TOTAL: \$32,404

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

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 2013 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 vacant 42,445 square foot site¹ located in Deer Woods II Subdivision, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales of vacant lots. The comparables have various zoning classifications and range in size from 25,483 to 79,544 square feet of land area. These properties sold between June 2011 and July 2013 for prices ranging from \$36,000 to \$212,000 or from \$1.35 to \$2.67 per square foot of land area. The appellant's submission further reported that the median lot size was 49,658 square feet and the median sale price was \$2.00 per square foot of land area.

In addition, the appellant submitted documentation concerning a comparable property sale from October 2013 for \$80,000.²

Based on this evidence, the appellant requested a total assessment reflective of a market value of approximately \$85,000 or \$2.00 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$32,404. The subject's assessment reflects a market value of \$97,280 or \$2.29 per square foot of land area, when using the 2013 three year average median level of assessment for Boone County of 33.31% as determined by the Illinois Department of Revenue.

The board of review submitted a memorandum contending that three of the appellant's comparable sales are from Deer Woods II Subdivision and the other two comparables are "from different subdivisions."

In support of its contention of the correct assessment the board of review submitted information on three additional comparable sales located in the subject's subdivision that range in size from 42,014 to 45,668 square feet of land area. These properties sold in September or November 2013 for prices ranging from \$80,000 to \$160,000 or from \$1.75 to \$3.81 per square foot of land area. Furthermore, the board of review contended that by arraying the appellant's comparables #2, #3 and #5 located in

¹ The appellant reported a lot size of 42,427 square feet, but provided an aerial photograph identifying the property was .9744-acres of land area or 42,444.864 square feet.

² This property was presented as board of review comparable #1.

the subject's subdivision along with the board of review's comparables, the sales prices range from \$1.75 to \$3.81 per square foot with a median sale price of \$2.46 per square foot. The board of review also submitted an aerial photograph depicting the subject and the parties' six comparables within the subdivision along with individual property record cards and individual aerial photographs of the board of review's comparables.

Based on this evidence and the argument that the board of review "finds no reason to go outside the subject's subdivision for a valuation" of the subject parcel with six sales in the subdivision and thus the board of review requested confirmation of the subject's assessment.

In written rebuttal, counsel for the appellant argued that sales located outside the subject's subdivision "are important as those sales establish the market value for comparable lots in other high end subdivisions." As to board of review comparables #2 and #3, the appellant also contended these sales differ from the subject in that the building site has been cleared towards the front, but retains the desirable wooded characteristic in the rear yard. Therefore, the appellant contends these comparables would command a premium as reflected in the respective sale prices. No photographic or other substantive evidence was submitted to support the assertions that these comparables have been cleared for construction, although the individual aerial photographs submitted by the board of review appear to depict only "rear yard" trees. Additionally, the appellant contends that board of review comparable #1 is most similar to the subject property which sold for \$80,000 or \$1.75 per square foot of land area.

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 submitted a total of eight comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 due to their unknown proximity to the subject property and, for comparable #4, its date of sale in December 2011, a date more remote in time to the valuation date at issue of January 1, 2013. Similarly, the Board has given reduced weight to appellant's comparable #5 which also sold in June 2011 and thus is remote in time to the valuation date such that it is less likely to be indicative of the subject's estimated market value as of the assessment date. Reduced weight has also been given to appellant's comparable #2 due to its lot size of 77,419 square feet which is substantially larger than the subject parcel.

As to the appellant's rebuttal argument concerning board of review comparables #2 and #3, the Board gives this argument no weight due to the lack of any market value evidence to support the assertion. First, the appellant did not establish when these parcels had their "fronts" cleared or even if the parcels were intentionally cleared by a man-made action. Second, the appellant did not establish when this clearing occurred whether before the reported sale or after the reported sale. In summary, the appellant's assertion made in rebuttal is merely an assertion without factual support in any manner.

The Board finds the best evidence of market value to be appellant's comparable sale #3 and the board of review comparable sales. Each of these comparables was similar to the subject in location and lot size. These most similar comparables sold between August 2012 and November 2013 for prices ranging from \$1.75 to \$3.81 per square foot of land area. The subject's assessment reflects a market value of \$2.29 per square foot of land area, 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.

Chairman

Klaus Albino

Member

[Signature]

Member

Member

Jerry White

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: July 24, 2015

[Signature]

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.