



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

APPELLANT: Valerie Stabenow
DOCKET NO.: 13-04189.001-R-1
PARCEL NO.: 08-13-21-100-017

The parties of record before the Property Tax Appeal Board are Valerie Stabenow, 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: \$10,408
IMPR.: \$37,950
TOTAL: \$48,358

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 part two-story and part one-story single-family dwelling of frame construction with 2,144 square feet of living area. The dwelling was constructed in 1890. Features of the home include a partial unfinished basement, central air conditioning, a fireplace and a detached two-car garage of 1,426 square feet. Additional improvements are a circa 1900 barn of 1,344 square feet and a shed. The property has a 4.05-acre site and is located in Freeport, Harlem Township, Stephenson County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the land assessment. In support of

the improvement inequity argument, the appellant submitted a grid analysis with information on four equity comparables which were further discussed in an attached brief.

The dwellings were each described as two-story frame or stone exterior construction which were each 100 years old. Each comparable was located within $\frac{1}{4}$ of a mile of the subject and range in size from 2,244 to 3,110 square feet of living area. Each has an unfinished basement, central air conditioning and a garage ranging in size from 520 to 1,500 square feet of building area. Three of the comparables also have barn improvements, one of which has two barns on the property. The appellant reported improvement assessments ranging from \$33,069 to \$37,632 and in the grid analysis requesting an "improvement assessment per square foot" the appellant noted for three of the properties "NA due to outbuildings." The comparables present improvement assessments ranging from \$12.07 to \$16.32 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$36,201 or \$16.88 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$51,153. The subject property has an improvement assessment of \$40,745 or \$19.00 per square foot of living area.

In response to the appellant's appeal, the board of review submitted a four-page memorandum outlining that each of the appellant's comparable properties were recorded as being in "average" condition. As to appellant's comparable #1, this dwelling was noted as being 45% larger than the subject and appellant's comparable #2 was reported to have 1,872 square feet of above-grade living area as opposed to the 2,244 square feet which the appellant reported. As to the subject dwelling, the assessing officials report there have been no building permits issued for the last ten years. As a final matter concerning the subject, the board of review contends that in December 2012 the subject was offered on the open market with an asking price of \$249,900 which is greater than its estimated market value as reflected by its total assessment.

In support of its contention of the correct assessment, the board of review submitted information on comparable rural housing from the subject's township. In a two-page spreadsheet, the board of review provided descriptive information on 12 equity comparables which were located from .63 of a mile to 2.67-miles from the subject as depicted in a map attached to the submission. The dwellings consist of a 1.5-story and eleven, two-story homes that range in size from 1,736 to 2,448 square feet of living area. Each comparable has a full or partial basement. Seven of the comparables have central air conditioning and five comparables have a fireplace. Eight of a comparables have garages. In the spreadsheet the assessing officials have converted the improvement assessments into market value by multiplying them by

3 and also have distinguished between the dwelling and other improved structures on the property. The reported total improvement assessments range from \$25,812 to \$43,317 which then reflect improvement assessments ranging from \$12.48 to \$19.02 per square foot of living area.

Based on this evidence and argument, the board of review requested confirmation of the subject's assessment.

In a five-page written rebuttal, the appellant noted that only one of the board of review's comparables has a similar location to the subject on Business 20 West, former US 20 West, "a main thoroughfare from Bypass US 20 that goes into Freeport, a major employer and business center for the county." The appellant also provided a "corrected" map of the board of review comparables noting the "driving distances" and that the most distant comparable was actually 7-miles from the subject.

As part of the rebuttal, the appellant also individually set forth differences in number of full baths, dwelling size and/or garage size. In particular, the appellant contends that board of review comparables #1, #6, #7, #10 and #11 should be excluded as the properties have either a one-car garage or do not have a garage feature like the subject. Based upon an analysis of the remaining board of review comparables giving due consideration to differences in dwelling size and number of bathrooms along with the appellant's comparables and differences in those properties when compared to the subject, the appellant contends that a reasonable improvement assessment for the subject would be \$36,201 or \$16.88 per square foot of living area.

Conclusion of Law

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

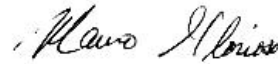
The Property Tax Appeal Board has given little consideration to the appellant's "driving distance" rebuttal since proximity in a rural area is more important in direct radius than in rural driving directions which may take a circuitous route to reach the respective destination. The Board has also given no consideration to the board of review's conversion of assessments into estimated market values as the appeal was based on assessment equity.

The parties submitted a total of 16 equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparables #1 and #4 along with board of review comparable #12 for differences in dwelling size when compared to the subject. The Board has also given reduced weight to board of review comparables #1, #6, #7, #10 and #11 as each of these properties has only a one-car garage or lacks a garage which is a feature of the subject property.

The Board finds the best evidence of assessment equity to be appellant's comparables #2 and #3 along with board of review comparables #2 through #5, #8 and #9. These comparables had improvement assessments that ranged from \$33,269 to \$43,317 or from \$14.10 to \$18.47 per square foot of living area. The subject's improvement assessment of \$40,745 or \$19.00 per square foot of living area falls above the range established by the best comparables in this record on a per-square-foot basis. After giving due consideration to adjustments for differences between the subject and the best comparables in the record for age, bathroom count and/or other feature differences, the Board finds the appellant 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.

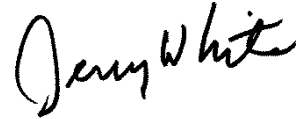
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member

Member



Member

Acting 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.