



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

APPELLANT: Donald Yee  
DOCKET NO.: 13-04326.001-R-1  
PARCEL NO.: 18-19-05-102-007

The parties of record before the Property Tax Appeal Board are Donald Yee, the appellant, and the Stephenson County Board of Review.

Based on the facts and exhibits presented in this matter, 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:** \$2,511  
**IMPR.:** \$16,567  
**TOTAL:** \$19,078

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 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 two-story single-family dwelling of frame exterior construction with 1,994 square feet of living area. The dwelling was constructed in 1897. Features of the home include a full unfinished basement, a fireplace and a detached two-car garage. The property has a 13,440 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant's appeal is based on both unequal treatment in the assessment process and overvaluation. No dispute was raised with respect to the subject's land assessment. In support of the equity and market value claims, the appellant submitted a two-page brief along with a two-page spreadsheet consisting of 12 comparable properties with both sales and assessment data. Also attached were printouts concerning each of the properties with assessment data; the Board's examination of those printouts reveals that the assessment data for comparables #7 and #12 reflected the 2012 assessments of those properties rather than the 2013 assessment.

Also as part of the appeal, the appellant reported the December 2009 purchase of the subject property for \$18,572 and referenced the purchase in the brief arguing it was an arm's length sale transaction between unrelated parties.<sup>1</sup> Since "recent sale" was not a basis of this appeal and because the sale occurred remote in time to the valuation date of January 1, 2013, the Property Tax Appeal Board will not further examine the appellant's minimal evidence of the 2009 purchase price of the subject property for purposes of this 2013 assessment appeal.

The 12 comparables were described as located from .14 of a mile to 1.25-miles from the subject property. The parcels range in size from 4,240 to 27,442 square feet of land area. The parcels are each improved with a two-story dwelling of frame or brick exterior construction. The homes were built between 1857 and 1922 and range in size from 1,560 to 2,512 square feet of living area. Each home has an unfinished basement and eight of the comparables also have central air conditioning. Two of the homes have a fireplace and ten of the properties have a garage ranging in size from 280 to 1,056 square feet of building area.

These comparables have improvement assessments ranging from \$5,925 to \$18,907 or from \$2.36 to \$11.67 per square foot of living area. These properties sold between March 2010 and July 2013 for prices ranging from \$17,500 to \$49,500 or from \$9.52 to \$36.65 per square foot of living area, including land.

Based on this evidence and as set forth in the brief, the appellant computed the average improvement assessment(s) and sales prices of the comparables. Given this data, the appellant requested a reduction in the subject's improvement assessment to \$7,489 or \$3.76 per square foot of living area or a total assessment of \$10,000 which would reflect a market value of approximately \$30,000 or \$15.05 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$19,078 was disclosed. The subject's assessment reflects an estimated market value of \$56,881 or \$28.53 per square foot of living area, land included, using the 2013 three-year median level of assessments for Stephenson County of 33.54%. The subject has an improvement assessment of \$16,567 or \$8.31 per square foot of living area.

In response to the appellant's data, the board of review through the township assessor contended that the 2009 purchase of the subject property occurred over 3 years prior to the assessment date at issue and that the property was "in need of repairs" at the time of the sale including a leaking roof that caused damage to plaster ceilings, missing window, damaged flooring and dated flooring including shag carpet and dated vinyl tiles. Given the condition of the dwelling, the property was revalued for 2010; a building permit for the roof was issued in September 2010; and records indicated the property was being rented as of April 2011 given existing water service. In light of the foregoing and when no response to a request for an inspection was received, the assessing officials recorded the subject dwelling as being in average condition with a revaluation based on market data.

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<sup>1</sup> "Recent sale" was not a basis of the appellant's appeal in Section 2d of the petition and the appellant did not complete Section IV – Recent Sale Data nor did the appellant submit copies of required documentation related to the purchase of the subject property as set forth in that section of the appeal petition.

As to the appellant's comparables concerning market value, the board of review through the township assessor made remarks as to each of the 12 comparable properties. In summary, comparables #1, #4, #6, #7 and #8 were asserted to be in "inferior" market areas as compared to the subject; comparables #2, #10 and #11 were inspected by the assessor who found roof leaks, damage and numerous other condition issues; comparables #1 and #5 were on the market for short time periods prior to sale; and the assessor questions whether comparable #6 was advertised on the open market prior to the sale given two recorded sales on the same date. The assessor contends that comparables #3 and #9 support the subject's estimated market value as reflected by its assessment.

As to the appellant's comparables concerning equity, the board of review through the township assessor argued that the subject's improvement assessment falls within the range of the 12 comparables presented by the appellant. Moreover, the assessor argued that comparable #12 had a "partial assessment" for 2013 "due to it being partially exempt" until July 2013 when the Catholic Diocese sold the property; appellant's comparables #3 and #5 were also in average condition like the subject and are in similar market locations, although these properties have higher per-square-foot improvement assessments than the subject.

In support of the subject's assessment and market value, the board of review presented a grid analysis with descriptions, sales and assessment information on ten comparable properties, where comparable #4 was the same property as appellant's comparable #3. The comparables were located from .18 to .84 of a mile from the subject as depicted on an aerial photograph; in the grid analysis, the comparables were described as being within 12 blocks of the subject. The parcels range in size from 5,138 to 21,120 square feet of land area. The parcels are improved with three, one-story with attic, a 1.5-story and six, two-story dwellings of frame or brick exterior construction. The homes were built between 1900 and 1947 and range in size from 1,543 to 2,308 square feet of living area. Each home has a basement, two of which has finished areas. Seven of the dwellings have central air conditioning and three of the homes have a fireplace. Eight of the comparables have a garage ranging in size from 240 to 864 square feet of building area.

These properties have improvement assessments ranging from \$15,583 to \$23,467 or from \$8.41 to \$13.13 per square foot of living area. These properties sold between March 2010 and July 2013 for prices ranging from \$49,500 to \$85,000 or from \$29.46 to \$48.96 per square foot of living area, including land.

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

In a seven-page written rebuttal, the appellant disputed the similarity of several of the board of review comparables to the subject property. In particular, as to board of review comparables #1, #3, #5, #6, #7, #8 and #9, the appellant noted these dwellings were each much newer than the subject dwelling that was built in 1897. Additionally, the appellant noted differences in design, air conditioning, basement finish and enclosed porch features of some of these suggested comparable dwellings. As to board of review comparable #10, the appellant contended the

dwelling was larger in living area and has a larger basement than the subject along with features of air conditioning, an enclosed porch and a deck which are not features of the subject property.

Also, in rebuttal, the appellant disputed various aspects of the assessor's criticisms of the appellant's comparable properties, including, properties that were close in proximity to the subject purportedly being in "inferior" market areas and/or comparables that were on the market for a short number of days. As to appellant's comparable #6, the appellant acknowledges that the property was not marketed on the Multiple Listing Service, but then asserts that the sale was an arm's length transaction because it was negotiated by parties acting in their own best interests.<sup>2</sup>

The board of review filed surrebuttal. Having examined the document, the Property Tax Appeal Board finds the filing was not suitable as rebuttal evidence. Pursuant to the rules of the Property Tax Appeal Board, rebuttal evidence is restricted to that evidence to explain, repel, counteract or disprove facts given in evidence by an adverse party. (86 Ill.Admin.Code §1910.66(a)). In light of the rule, the Property Tax Appeal Board has not considered the board of review's surrebuttal filing as the document does not specifically refute any of the appellant's rebuttal submission, but rather just re-argues or re-emphasizes its position with regard to certain factual matters or principles of valuation.

### **Conclusion of Law**

The parties submitted a total of 21 comparable properties with both equity and sales data to support their respective positions before the Property Tax Appeal Board. For both bases, the Board has given reduced weight to appellant's comparables #1, #2, #11 and #12 along with board of review comparables #1, #7, #8 and #9 due to differences in design/story height, age, exterior construction and/or dwelling size.

The taxpayer contends assessment inequity as a 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

For purposes of an equity analysis, the Board has given reduced weight to appellant's comparables #7 and #11 as the underlying documentation provided by the appellant revealed the assessment data was for tax year 2012, not the tax year at issue of 2013.

The Board finds the best evidence of assessment equity to be appellant's comparables #3 through #6 and #8 through #10 along with board of review comparables #2 through #6 and #10, where there is one common property between the parties. The Board finds these comparables were

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<sup>2</sup> The board of review submitted copies of the PTAX-203 Illinois Real Estate Transfer Declarations for each of the sales of this property which both reflect that the property had been advertised prior to the respective sales transactions.

most similar to the subject in size, style, exterior construction, features and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables had improvement assessments that ranged from \$3.84 to \$10.85 per square foot of living area. The subject's improvement assessment of \$8.31 per square foot of living area falls within the range established by the best comparables in this record. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified on grounds of lack of assessment uniformity.

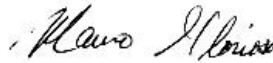
The appellant also contends the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3<sup>rd</sup> Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment on grounds of overvaluation.

For purposes of the market value argument, the Board has given less weight to each of the sales comparables which sold in 2010 as represented by appellant's comparables #5, #8 and #10 along with board of review comparables #3 and #5. Sales that occurred in 2010 are more remote in time to the valuation date at issue of January 1, 2013 and thus, are less likely to be indicative of the subject's estimated market value as of the assessment date.

The Board finds the best evidence of market value in the record consists of appellant's comparables #3, #4, #6, #7 and #9 along with board of review comparables #2, #4, #6 and #10 where there is one common property between the parties. These comparables were most similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between May 2011 and July 2013 for prices ranging from \$17,500 to \$85,000 or from \$9.52 to \$36.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$56,881 or \$28.53 per square foot of living area, including land. The Board finds the subject's assessment reflects a market value that falls within the range established by the most similar comparables in terms of overall value and on a per-square-foot basis. After considering the most comparable sales on this record, the Board finds the appellant did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation.

In conclusion, the Board finds the appellant has failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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: \_\_\_\_\_

**CERTIFICATION**

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: June 24, 2016



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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.