



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

APPELLANT: Jim DeMeester  
DOCKET NO.: 13-04402.001-R-1  
PARCEL NO.: 07-14-07-100-003

The parties of record before the Property Tax Appeal Board are Jim DeMeester, 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 **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:** \$4,100  
**IMPR.:** \$20,700  
**TOTAL:** \$24,800

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 one-story dwelling of brick exterior construction with 1,488 square feet of living area. The dwelling was constructed in 1964. Features of the home include a partial unfinished basement, a fireplace and a two-car garage which contains 550 square feet of building. The property has a 22,488 square foot site and is located in Freeport, Lancaster Township, Stephenson County.

Jim DeMeester appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument DeMeester submitted photographs and information on four comparable sales located within  $\frac{3}{4}$  of a mile from the subject property. DeMeester testified that his comparable #1 is the closest to the subject property in square feet and same structure type. The comparables are improved with 2, one-story style dwellings, 1, split-level style dwelling and 1, 1.5 style dwelling of brick, wood or brick and wood exterior construction that range in size from 1,218 to 2,193 square feet of living area. The comparables

were built from 1900 to 1979. Features include basements with one comparable having finished area, two comparables have central air conditioning and one comparable has a fireplace. Each comparable has a garage that range in size from 352 to 594 square feet of building area. These properties have sites ranging in size from 18,315 to 25,241 square feet of land area. The comparables sold from January 2013 to December 2013 for prices ranging from \$35,000 to \$72,000 or from \$21.58 to \$58.49 per square foot of living area, including land.

Under cross-examination, DeMeester testified that he has not been inside of his comparable #1. DeMeester testified that his comparables #2 and #3 are on the west side of Willow Lake Subdivision. DeMeester testified that he has never been on the inside of any of his comparables.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,490. The subject's assessment reflects a market value of \$102,832 or \$69.11 per square foot of living area, land included, when using the 2013 three-year average median level of assessment for Stephenson County of 33.54% as determined by the Illinois Department of Revenue. Appearing on behalf of the board of review is Chief County Assessment Officer, Ron Kane, Clerk of the Board of Review.

In written rebuttal of the appellant's evidence, the board of review believes that three of the four comparables submitted to the Property Tax Appeal Board should not be given any consideration based on the following reasons: comparable #1 needs a new roof, as well as the soffit and fascia had holes allowing raccoons to gain access to the interior of the house. The bathroom in the basement has black mold. The Chief County Assessment Officer testified that he did an interior walk through of the property with the Realtor to verify the condition. Comparables #2 and #4 are a different design than the subject's ranch style design. The board of review also stated that the appellant's comparable #3 dwelling is 20% smaller and the garage is 30% smaller.

In support of its contention of the correct assessment the board of review submitted a narrative of both parties' comparable sales and information on five comparable sales located from 1.65 to 6.99 miles from the subject property. Kane testified that the board of review comparables are improved with one-story dwellings of frame exterior construction that ranged in size from 1,392 to 1,491 square feet of living area. The comparables were built from 1960 to 1986. The comparables have full or partial unfinished basements, central air conditioning, three comparables have one fireplace and two-car garages ranging in size from 528 to 702 square feet of building area. These properties have sites ranging in size from 15,000 to 21,875 square feet of land area. The comparables sold from October 2012 to December 2013 for prices ranging from \$84,000 to \$116,000 or from \$57.38 to \$81.86 per square foot of living area, including land.

Under cross-examination, Kane testified that if a finished basement is reported they do not automatically assess the finished area. Kane testified that the number of homes that had sold was limited.

In written rebuttal of the board of review's evidence, the appellant submitted photographs of the board of review's comparables #1 through #3 and descriptive information of comparables #1, #3, #4 and #5 obtained from Zillow. This information disclosed that these four comparables have a finished basement. The photograph of comparable #2 shows finished area in the basement. Comparables #3 through #5 are located in Willow Lake Subdivision.

### **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 submitted nine comparable sales for the Boards consideration. The Board gave less weight to the appellant's comparable #1 based on its condition at the time of sale. The Board gave less weight to the appellant's comparables #2 and #4 due to their dissimilar split-level or part one-story and part two-story design when compared to the subject's ranch style design. The Board gave less weight to board of review's comparable #1. This property is located approximately 7 miles from the subject and is in a different school district. The Board finds the best evidence of market value to be appellant's comparable #3 along with the board of review's comparable sales #2 through #5. These comparables sold for prices ranging from \$57.38 to \$81.86 per square foot of living area, including land. The subject's assessment reflects a market value of \$69.11 per square foot of living area, including land. However, the Board finds these comparables are superior to the subject in age, finished basements, central air conditioning and/or updates. After considering adjustments for these differences, 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

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: \_\_\_\_\_

April 21, 2017



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.