



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

APPELLANT: Valerie Stabenow
DOCKET NO.: 14-03704.001-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 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: \$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 Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) challenging the assessment for the 2014 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 and a fireplace. Other improvements include a detached garage, a barn with 1,344 square feet of building area and a shed. The property has a 4.05 acre site and is located in Freeport, Harlem Township, Stephenson County.

The subject property is an owner occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior tax year (2013) under Docket Number 13-04189.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$48,358 based on the evidence submitted by the parties. The appellant filed the instant appeal requesting the assessment of the subject property as established by the Property Tax Appeal Board in the 2013 tax year be carried forward to the

2014 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). To document the appeal the appellant provided a copy of the decision issued by the Property Tax Appeal Board in Docket No. 13-04189.001-R-1, a copy of section 16-185 of the Property Tax Code and a statement requesting a "rollover" of the 2013 decision.

The board of review did not submitted its "Board of Review Notes on Appeal" or any evidence to support the assessment of the subject property or to refute the appellant's argument.

Conclusion of Law

The appellant raises a contention of law requesting that the subject's assessment as established by the Property Tax Appeal Board for the prior tax year be carried forward to the 2014 tax year pursuant to section 16-185 of the Property Tax Code.

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) provides in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the assessment as established by the Property Tax Appeal Board for the 2013 tax year should be carried forward to the 2014 tax year subject only to any equalization factor applied to that year's assessments. This finding is pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185). The record establishes that the subject property is an owner occupied residence and that the Property Tax Appeal Board issued a decision reducing the prior year's assessment to \$48,358. The record contains no evidence indicating the subject property sold in an arm's length transaction subsequent to the Board's decision, there is no evidence that the assessment year in question is in a different general assessment period and there is no evidence that the decision issued by the Property Tax Appeal Board for the 2013 tax year was reversed or modified upon review. Furthermore, the board of review did not submit any evidence in support of its assessment of the subject property or to refute the appellant's argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.49(a) & §1910.69(a)). For these reasons the Property Tax Appeal Board finds that a reduction in the subject's assessment is warranted to reflect the Board's prior year's finding plus the application of any factor applied for equalization.

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

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: _____

February 24, 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.