



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

APPELLANT: Meyer & Katherine Abarbanel  
DOCKET NO.: 15-00394.001-R-1  
PARCEL NO.: 05-17-276-007

The parties of record before the Property Tax Appeal Board are Meyer & Katherine Abarbanel, the appellants, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$21,666  
**IMPR.:** \$120,291  
**TOTAL:** \$141,957

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellants 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 2015 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 one-story and part two-story dwelling of brick construction with 3,792 square feet of living area. The dwelling was constructed in 1995. The home features a 3,001 square foot basement, which has 2,469 square foot of finished area. Other features include central air conditioning, three fireplaces and a 922 square foot attached garage. The property has a 1.5-acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant, Meyer Abarbanel, appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal.<sup>1</sup> No dispute was raised concerning the land assessment.

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<sup>1</sup> The appellants' appeal petition marked both comparable sales and assessment equity with the initial filing, but after an extension of time to submit evidence, only five comparable sales were presented along with the basis as "comparable sales." The reported "improvement assessment per square foot data" for each of the comparable sales has not been considered.

In support of the overvaluation argument, the appellants submitted information on five comparables located within 5-miles of the subject property along with a hand-written two-page letter/brief. In the brief, the appellants contend that there are condition issues with the subject's deck and yard/landscaping which detract from its value.

The comparables consist two-story dwellings<sup>2</sup> of frame, brick or frame with brick exterior construction.<sup>3</sup> The homes were built between 1995 and 2007. The dwellings range in size from 3,282 to 4,855 square feet of living area. Each of the dwellings have a basement, three of have finished basement areas ranging in size from 628 to 1,200 square feet. Each home has central air conditioning, one or two fireplaces and a garage ranging in size from 768 to 1,243 square feet of building area. The comparable parcels range in size from .68 to 2.2-acres of land area. The comparables sold between May 2012 and October 2015 for prices ranging from \$305,000 to \$500,000 or from \$92.85 to \$102.99 per square foot of living area, including land. Based on this evidence, the appellants requested the subject's total assessment be reduced to \$122,230 which would reflect a market value of approximately \$366,690 or \$96.70 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$141,957. The subject's total assessment reflects an estimated market value of \$426,169 or \$112.39 per square foot of living area, including land, when applying the 2015 three-year median level of assessment in Boone County of 33.31% as determined by the Illinois Department of Revenue. At hearing present on behalf of the Boone County Board of Review were Deborah Wells, interim Supervisor of Assessments; Board Chairman Judith Schabacker; and Board of Review Member David Worrell.

In support of its contention of the correct assessment, the board of review had previously filed information on seven comparable sales. At hearing, the Boone County Board of Review had the Belvidere Township Assessor Tamara Torrance along with Jessica Milner present the evidence.

The comparable sales consist of a two-story and six, part one-story and part two-story dwellings of brick or frame with brick trim exterior construction.<sup>4</sup> The homes were built between 1997 and 2004. The dwellings range in size from 3,320 to 4,434 square feet of living area. Each of the dwellings have a basement, five of which has finished basement areas ranging in size from 1,600 to 2,000 square feet. Each home has central air conditioning, one to three fireplaces and a garage ranging in size from 824 to 1,170 square feet of building area. The comparable parcels range in size from .72 to 2.11-acres of land area. The comparables sold between April 2012 and June 2015 for prices ranging from \$355,000 to \$541,500 or from \$87.09 to \$163.00 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment based upon its estimated market value.

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<sup>2</sup> In prior appeals of this subject property, the board of review specified that the subject and comparables were "part one-story and part two-story" dwellings. For this appeal, the subject and all comparables are described as two-story homes.

<sup>3</sup> Detailed descriptive data has also been drawn, in part, from the reiteration of the appellants' comparable properties that was presented by the Boone County Board of Review with its evidentiary filing. During the hearing, the appellant Meyer Abarbanel acknowledged the data from the assessing officials was correct in the descriptions.

<sup>4</sup> In the board of review comparable sales spreadsheet depicts the subject dwelling as a part one-story and part two-story home in comparison to the subject's description in its Exhibit 4.

### **Conclusion of Law**

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of twelve comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #3 along with board of review comparables #1, #2 and #3 due to their dated sales from 2012 for purposes of this 2015 assessment appeal as sales that occurred remote in time are less likely to be indicative of market value as of the assessment date at issue. The Board has also given reduced weight to appellants' comparables #2 and #5 along with board of review comparables #2 and #5 as these homes have unfinished basements which are dissimilar to the subject's 2,469 square feet of basement finished area.

The Board finds the best evidence of market value to be appellants' comparable sale #4 along with board of review comparable sales #4, #6 and #7. These comparables have varying degrees of similarity to the subject dwelling in age, size and/or features and sold between October 2013 and October 2015 for prices ranging from \$335,000 to \$541,500 or from \$92.85 to \$163.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$426,169 or \$112.39 per square foot of living area, including land, which is within the range established by the best comparable sales in this record and well-supported by board of review comparable #6 when adjusting for differences in age, size and/or features. Based on this evidence the Board finds a reduction in the subject's assessment on grounds of overvaluation 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. Pursuant to Section 1910.50(d) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(d)) the proceeding before the Property Tax Appeal Board is terminated when the decision is rendered. The Property Tax Appeal Board does not require any motion or request for reconsideration.



Chairman



Member



Member

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: January 15, 2019



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 or years of the same general assessment period, as provided in Sections 9-125 through 9-225, 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 such subsequent year or years 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 OR YEARS. A separate petition and evidence must be filed for each of the remaining years of the general assessment period.

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.

PARTIES OF RECORD

AGENCY

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