



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

APPELLANT: Steven Albright
DOCKET NO.: 15-05689.001-F-1
PARCEL NO.: 15-04-25-400-013

The parties of record before the Property Tax Appeal Board are Steven Albright, 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:

F/Land:	\$41
Homesite:	\$11,783
Residence:	\$26,900
Outbuildings:	\$12,345
TOTAL:	\$51,069

Subject only to the State multiplier as applicable.

ANALYSIS

The subject property is improved with a 1.5-story single family dwelling with approximately 1,312 square feet of living area. The dwelling was constructed in 2000. Features of the home include a full basement. The property also has a detached garage/shed with approximately 3,200 square feet of building area that was constructed in 2013. The appellant described the site as containing approximately 9.65 acres with 5.34-acres being tillable, 3.31-acres as "other" and 1-acre as a homesite. The property is located in Orangeville, Rock Grove Township, Stephenson County.

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. In support of this argument the appellant disclosed the subject property was purchased in March 2011 for a price of \$116,000. The appellant also submitted a copy of an appraisal estimating the subject property had a market value of \$128,000 as of March 16, 2011. The appellant also provided information on three comparable sales with sale #3 being the same property as appellant's appraisal sale #2. The appellant indicated the comparables were improved with dwellings that range in size from 1,400 to 1,510 square feet of living area that sold from December 2010 to November 2011 for prices ranging from \$98,500 to \$132,500 or from \$65.23 to \$94.64 per square foot of living area, including land. The appellant also provided evidence that he constructed the detached shed/garage in 2013. The appellant provided copies of

bills indicating the total cost of the materials to construct the building was approximately \$29,040, rounded. The appellant also assigned \$8,000 for his own labor resulting in a total cost of \$37,040. Based on this evidence the appellant requested the subject's assessment be reduced to \$46,782.

The appellant provided a copy of the Notice of Final Decision on Assessed Value by Board of Review establishing a final total assessment of \$59,939.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Board further finds the evidence in the record supports a reduction in the subject's assessment.

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 Board finds the only evidence of market value for the subject dwelling and homesite was presented by the appellant in the form of the purchase of the subject property in March 2011 for \$116,000 and the appraisal estimating the subject had a market value of \$128,000 as of March 16, 2011. The Board finds the only evidence of market value for the subject's garage/shed was the cost data, including estimated labor, provided by the appellant totaling approximately \$37,040. The board of review notice of final decision indicated the homesite and improvements had an assessment totaling \$59,898 reflecting a market value of approximately \$179,712 using the statutory level of assessment, which is greater than the combined purchase price of the dwelling and construction costs of the garage/shed presented by the appellant. 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 §1910.40(a) & §1910.69(a)). Based on this evidence the Board finds that 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. Pursuant to Section 1910.50(b) of the rules of the Property Tax Appeal Board (86 Ill.Admin.Code §1910.50(b)) 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



Acting 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: October 20, 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 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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