



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

APPELLANT: Lennard Lund  
DOCKET NO.: 16-00282.001-R-1  
PARCEL NO.: 03-27-277-018

The parties of record before the Property Tax Appeal Board are Lennard Lund, the appellant, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$39,413  
**IMPR.:** \$33,626  
**TOTAL:** \$73,039

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2016 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, single-family dwelling of frame construction with 1,815 square feet of living area. The dwelling was constructed in 2006. Features of the home include a full basement, central air conditioning and a 1,012 square foot garage. The property is located in Poplar Grove, Caledonia Township, Boone 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 year under Docket Number 15-00159.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$73,039 based on the evidence submitted by the parties. The appellant alleged assessment inequity concerning the subject's land assessment for this 2016 appeal with data on four comparable properties. The comparable parcels range in size from .49 to .94 of an acre. Three of the comparables have land assessments of \$25,500 and a parcel with .62 of an

acre of land has a land assessment of \$39,413. The subject parcel has a land assessment of \$43,490. Based on the evidence, the appellant requested a land assessment of \$19,175.

The Property Tax Appeal Board also takes notice that 2015 and 2016 are in the same general assessment period in Boone County. (86 Ill.Admin.Code §1910.90(i) and 35 ILCS 200/9-215).

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$77,116. As part of the board of review's submission, it was reported that there was no equalization factor applied in 2016.

The board of review's single-page evidentiary submission indicated that all lake front parcels in the subject's subdivision were changed to \$3.96 per square foot for tax year 2017 due to sales. Based on this evidence, the board of review requested confirmation of the subject's 2016 assessment.

In written rebuttal, the appellant reported that for tax year 2015, the land assessment of parcel number 03-27-201-012 was reduced from \$51,000 to \$25,500, even though this comparable parcel is larger than the subject property. As a consequence of that single example, the appellant contends a similar assessment of \$.62 per square foot of land area should be applied to the subject parcel for a land assessment of \$19,242.<sup>1</sup>

### **Conclusion of Law**

The subject property was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 15-00159.001-R-1. In that appeal the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$73,039 based on the evidence submitted by the parties.

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 further finds that the prior year's decision should be carried forward to the subsequent 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) and the fact that

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<sup>1</sup> 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)). Moreover, rebuttal evidence shall not consist of new evidence such as an appraisal or newly discovered comparable properties. (86 Ill.Admin.Code §1910.66(c)). In light of these rules, the Property Tax Appeal Board has not considered the comparable property submitted by the appellant in conjunction with his rebuttal argument.

2015 and 2016 are within the same general assessment period in Boone County. The record that 2015 was the first year of the General Assessment Cycle for the subject property. (See "Board of Review Notes on Appeal") 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.

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: November 20, 2018



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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COUNTY

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