



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

APPELLANT: Leslie Pedder
DOCKET NO.: 16-00425.001-F-1
PARCEL NO.: 08-30-300-021

The parties of record before the Property Tax Appeal Board are Leslie Pedder, 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 **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:

F/Land:	\$350
Homesite:	\$10,000
Residence:	\$25,000
Outbuildings:	\$10,629
TOTAL:	\$45,979

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 five-acre site improved with a two-story dwelling of frame construction with 1,830 square feet of living area that was built in 1894. Features of the home include an unfinished basement, central air conditioning, a fireplace and an attached two-car garage with 1,064 square feet of building area. The property is also improved with a metal clad pole building, a milk-house and barn. The property is located in Belvidere, Spring Township, Boone County.

The appellant contends assessment inequity with respect to the dwelling and farm buildings as the bases of the appeal. In support of this argument the appellant submitted information on three equity comparables that were improved with two-story dwellings that ranged in size from 1,526 to 1,936 square feet of building area. The appellant described each dwelling as being "older."

Each comparable has a basement, two comparables have central air conditioning, one comparable has a fireplace and one comparable has a garage. The appellant further indicated the comparables had from 1 to 4 outbuildings. The appellant's analysis indicated the comparables had improvement assessments ranging from \$20,395 to \$33,737 or from \$12.00 to \$17.43 per square foot of living area. The appellant contends the subject has an improvement assessment of \$35,629 or \$19.47 per square foot of living area.

The appellant described the subject house as having a wrap-around porch that is falling off and is propped up with 4 x 4s. The appellant further explained the basement has limestone walls with a floor that is partially concrete and partially gravel that is wet and damp. Additionally, the appellant asserted the dwelling needs new gutters, new windows, new doors and there are no electrical switches on the walls upstairs. The appellant described the metal pole barn as having no electricity or concrete. The appellant stated the barn and milk-house each have roofs that leak and the barn is shifting off its foundation. As a final point the appellant contends the attached garage is only 18 years old but needs a roof replacement and has water damage.

Based on this evidence the appellant requested the subject's dwelling assessment be reduced to \$17,542 and the farm building assessment be reduced to \$10,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,979. The subject property has a farmland assessment of \$350, an urban land assessment of \$10,000, a farm building assessment of \$10,629, and a dwelling assessment of \$25,000 or \$13.66 per square foot of living area.

The board of review submission included an analysis of the appellant's comparables. The board of review reported the appellant's comparables had dwelling assessments ranging from \$17,552 to \$29,824 or from \$11.33 to \$15.40 per square foot of living area. The board of review submitted a statement provided by the township assessor explaining the subject's pole building was constructed in 2009 with an assessment of \$10,629 and the building is assessed without any electricity or concrete. However, copies of photographs of the subject property appear to disclose the subject's pole building has an assessment of \$9,913, the barn and milk-house have assessments of \$83 and \$633 resulting in a total farm building assessment of \$10,629. The assessor explained that appellant's comparable #1 had a farm building assessment of \$1,200. Photographs of comparable #1 depict two farm buildings that are inferior to the subject's pole building. Appellant's comparable #2 has a farm building assessment totaling \$2,838 composed of a milk-house (\$167), a crib (\$250), a barn (\$333), and a pole building (\$2,088). The pole building was built in 1967, has a gravel floor and electricity. Appellant comparable #3 has a detached garage with an assessment of \$3,913. The board of review requested the assessment be confirmed.

Conclusion of Law

The taxpayer contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity,

proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The appellant provided information on three comparables improved older two-story dwellings with improvement assessments ranging from \$17,552 to \$29,824 or from \$11.33 to \$15.40 per square foot of living area. The subject dwelling has an assessment of \$25,000 or \$13.66 per square foot of living area, which is within the range and well supported by the comparables given the subject's larger attached garage. The Board finds the appellant did not demonstrate with clear and convincing evidence that the subject dwelling was being inequitably assessed.

The appellant also contends assessment inequity with respect to the subject's farm buildings. The Board finds the subject property is improved with a newer pole barn making it superior to the appellant's comparables that justifies the subject's higher farm building assessment.

The appellant also provided a statement concerning the condition and poor state of repair of the subject dwelling as well as the farm buildings. However, the appellant provided no market data demonstrating the subject's assessment was not reflective of the subject's dwelling market value or the contributory value of the farm buildings considering their condition.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject property was inequitably assessed and a reduction in the subject's assessment 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: August 21, 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Leslie Pedder
6478 Davis School Road
Belvidere, IL 61008

COUNTY

Boone County Board of Review
Boone County Assessment Office
1208 Logan Avenue
Belvidere, IL 61008