



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

APPELLANT: Donald & Lori Wetzel
DOCKET NO.: 16-06814.001-R-1
PARCEL NO.: 18-14-31-305-012

The parties of record before the Property Tax Appeal Board are Donald & Lori Wetzel, the appellants; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,720
IMPR.: \$9,006
TOTAL: \$10,726

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Stephenson 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 2-story dwelling of frame construction with 1,296 square feet of living area. The dwelling was constructed in 1892. Features of the home include an unfinished basement, central air conditioning and a detached one-car garage. The property has a 6,000 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellants contend overvaluation as the basis of the appeal. The appellants completed Section IV - Recent Sale Data of the appeal disclosing the subject was purchased on May 5, 2016, for \$18,000 or \$13.89 per square foot of living area including land. The appellants disclosed the subject was purchased through a realtor and advertised through the Multiple Listing Service. The sale was not between family or related corporations. The appellants submitted a listing sheet indicating the subject was on the market zero days prior to sale. The appellants also submitted a Settlement Statement.

The appellants also submitted information on three comparable properties that sold from January 2015 through March 2017 for prices ranging from \$12,000 to \$18,000 or from \$8.09 to \$11.24 per square foot of living area.¹ The comparables are two-story frame dwellings that range in size from 1,160 to 1,853 square feet of living area built between 1870 and 1912. They feature unfinished basements and garages. One has central air conditioning. Based on this evidence, the appellants requested the subject's total 2016 assessment be reduced to \$6,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$10,726. The subject's assessment reflects a market value of \$32,288 or \$24.91 per square foot of living area, including land, when using the 2016 three-year average median level of assessment for Stephenson County of 33.22% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment, the board of review submitted information on five sales comparables. The comparables are described as 1, 1½ or 2-story frame dwellings built between 1892 and 1945. They range in size from 880 to 1,736 square feet of living area. The comparables feature unfinished basements and 1, 2 or 3-car garages. Four have central air conditioning. The comparables sold from June 2014 through August 2016 for prices ranging from \$25,750 to \$67,500 or from \$28.53 to \$43.72 per square foot of living area including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

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 based on overvaluation is not warranted.

The Board gives less weight to the recent sale of the subject based on the property having limited market exposure. According to the listing sheet, the property was listed on May 10, 2016 for \$18,000 and taken off the market the next day. The listing sheet disclosed the Cumulative DOM (Days on Market) is zero.

Both parties submitted a total of eight comparables for the Board's consideration. None of the comparables submitted by either party were particularly similar to the subject in all characteristics. Appellants' comparable #1 and board of review comparables #3 and #4 sold more than a year from the subject's assessment date of January 1, 2016. Appellants' comparable #2 and board of review comparables #1 and #5 differed significantly in size from the subject. Appellants' comparable #3 was located over a mile from the subject. Board of review comparables #2 and #3 were different styles than the subject and comparable #3 was

¹ The board of review disclosed in a memo to the Property Tax Appeal Board that appellants' comparable #1 contained 1,470 square feet of living area instead of 1,604 square feet of living area and that the sale price of \$18,000 included \$900 of personal property.

significantly newer than the subject. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds both parties submitted comparables that sold from June 2014 to March 2017 for prices ranging from \$12,000 to \$67,500 or from \$8.09 to \$43.72 per square foot of living area. The subject's assessment reflects a market value of \$32,288 or \$24.91 per square foot of living area, including land, which falls within the range established by the comparables in the record on both a total market value basis as well as a per square foot basis. After considering adjustments to these comparables for differences to the subject, the Board finds the subject's assessment is supported. Based on this market value evidence, the Board finds the appellant did not prove by a preponderance of the evidence that the subject is overvalued and a reduction in the subject's assessment is not warranted.

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: February 18, 2020



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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