



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

APPELLANT: Donald Wetzel  
DOCKET NO.: 16-06815.001-R-1  
PARCEL NO.: 18-19-06-229-035

The parties of record before the Property Tax Appeal Board are Donald Wetzel, 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 **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:** \$2,059  
**IMPR.:** \$18,517  
**TOTAL:** \$20,576

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 one-story dwelling of frame construction with 1,204 square feet of living area. The dwelling was constructed in 1952. Features of the home include an unfinished basement, central air conditioning and a one-car garage. The property has an 8,363 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. The appellant completed Section IV - Recent Sale Data of the appeal disclosing the subject was purchased on April 11, 2014, for \$35,625 or \$29.59 per square foot of living area including land. The sale was not between family or related corporations. The appellant disclosed the subject was purchased through a realtor and advertised for 188 days. The appellant also submitted a Title Commitment.

The appellant also submitted information on three comparable properties that sold from January 2016 through March 2017 for prices ranging from \$20,000 to \$27,000 or from \$17.38 to \$34.26

per square foot of living area. The comparables are one-story frame dwellings that range in size from 788 to 1,151 square feet of living area built between 1897 and 1956. Two have unfinished basements and one is on a crawl-space foundation. The comparables feature central air conditioning and garages. The comparables are each located from 1.8 to 3.3 miles from the subject. Based on this evidence, the appellant requested the subject's total 2016 assessment be reduced to \$11,875.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$20,576. The subject's assessment reflects a market value of \$61,939 or \$51.44 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 response to the appellant's recent sale price of the subject, the board of review reported the "subject sold again in November 2017 for \$50,000 (not advertised)."

In support of its contention of the correct assessment, the board of review submitted information on four sales comparables. The comparables are described as one-story brick or frame dwellings built between 1952 and 1967. They range in size from 864 to 1,080 square feet of living area. The comparables feature basements, two with finished areas, central air conditioning and 1 or 2-car garages. One comparable features a fireplace. The comparables sold from April 2015 through May 2016 for prices ranging from \$50,644 to \$71,900 or from \$51.78 to \$66.57 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 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 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 April 11, 2014 sale date which is not as proximate in time to the subject's assessment date of January 1, 2016 as other sales in the record.

The Board also gives less weight to the appellant's comparables based on dissimilar locations, age and/or dwelling size as compared to the subject. The Board also gives less weight to board of review comparable #4 based on its smaller dwelling size as compared to the subject. The Board finds board of review comparables #1, #2 and #3 were most similar to the subject in location, age, style, dwelling size and most features. They sold proximate in time to the subject's assessment date for prices ranging from \$50,644 to \$71,900 or from \$51.78 to \$66.57 per square foot of living area including land. The subject's assessment reflects a market value of \$61,939 or \$51.44 per square foot of living area, including land, which is below the range established by the

best comparables in the record on a per square foot basis and within the range established by the comparables on a total market value 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.

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Chairman



\_\_\_\_\_  
Member

\_\_\_\_\_  
Member



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Member

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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



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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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APPELLANT

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COUNTY

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