



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

APPELLANT: Donald & Lori Wetzel  
DOCKET NO.: 16-06816.001-R-1  
PARCEL NO.: 18-13-36-229-002

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:** \$2,073  
**IMPR.:** \$10,179  
**TOTAL:** \$12,252

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 two-story dwelling of frame construction with 1,276 square feet of living area. The dwelling was constructed in 1907 and features an unfinished basement and a 1-car garage. The property has a 5,227 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellants contend overvaluation as the basis of the appeal. The appellants submitted information on three comparable properties that sold for prices ranging from \$12,000 to \$18,000 or from \$8.09 to \$11.24 per square foot of living area. The appellants did not disclose the dates of the sales. 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 are located between 0.3 and 1.9 miles from the subject. The comparables feature unfinished basements and one-car garages. One comparable has central air conditioning. Based on this evidence, the appellants requested the subject's total 2016 assessment be reduced to \$7,075.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,252. The subject's assessment reflects a market value of \$36,881 or \$28.90 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 seven sales comparables. The comparables are described as 1, 1½ or 2-story frame dwellings built between 1882 and 1951. They range in size from 960 to 1,516 square feet of living area. The comparables feature unfinished basements and central air conditioning. Six have 1 or 2-car garages. The comparables sold from December 2013 through October 2016 for prices ranging from \$38,000 to \$66,000 or from \$33.00 to \$47.40 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 appellants' comparables based on unknown sale dates as well as dissimilar locations and/or dwelling sizes. The Board also gives less weight to board of review comparables #2 and #3 based on their dissimilar styles and newer ages as compared to the subject, and sale dates not as proximate in time to the subject's assessment date of January 1, 2016 as other sales in the record. The Board finds board of review comparables #1, #4, #5, #6 and #7 were most similar to the subject in location, age, style and dwelling size. They sold proximate in time to the subject's assessment date for prices ranging from \$42,900 to \$66,000 or from \$33.00 to \$47.40 per square foot of living area including land. The subject's assessment reflects a market value of \$36,881 or \$28.90 per square foot of living area, including land, which is below the range established by the best comparables in the record on both a per square foot basis as well as 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 appellants 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

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

APPELLANT

Donald & Lori Wetzel  
PO Box 115  
Lindenwood , IL 61020

COUNTY

Stephenson County Board of Review  
Stephenson County  
15 N Galena Ave # 7  
Freeport, IL 61032