



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

APPELLANT: Donald & Lori Wetzel  
DOCKET NO.: 16-06818.001-R-1  
PARCEL NO.: 18-13-36-480-013

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:** \$2,678  
**IMPR.:** \$20,881  
**TOTAL:** \$23,559

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 1,564 square feet of living area. The dwelling was constructed in 1937 and features an unfinished basement, central air conditioning, a fireplace and a 2-car garage. The property has a 6,750 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 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, including land. The comparables are described as 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 one-car garages. One comparable has central air conditioning. The appellant also submitted a listing sheet for the subject which described the dwelling as having "lots of newer features. Exterior is maintenance free with newer vinyl siding, roof, and vinyl

replacement windows.” Based on this evidence, the appellants requested the subject’s total 2016 assessment be reduced to \$15,825.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$23,559. The subject's assessment reflects a market value of \$70,918 or \$45.34 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. The comparables are described as 1½ or 2-story brick or frame dwellings built between 1922 and 1955. They range in size from 1,407 to 1,723 square feet of living area. The comparables feature basements, three with finished areas. Four comparables feature central air conditioning, four have 1 or 2-car garages, and three have fireplaces. The comparables sold from June 2013 through April 2016 for prices ranging from \$69,500 to \$87,000 or from \$45.21 to \$56.53 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 and to the board of review comparables #1, #2 and #4 based on dissimilar age, dwelling size and/or location as compared to the subject, and/or 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 #3 and #5 to be similar to the subject in age, location, dwelling size, exterior construction and/or most features. These comparables sold in January 2015 and April 2016 for \$87,000 and \$84,000 or \$56.53 and \$48.75 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$70,918 or \$45.34 per square foot of living area, land included, which is less than the best comparables in the record. Based on this evidence, the Board finds no reduction in the subject's assessment is 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  
Davis Junction , IL 61020

COUNTY

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