



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

APPELLANT: Donald Wetzel
DOCKET NO.: 16-06822.001-R-1
PARCEL NO.: 18-13-36-427-018

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: \$1,095
IMPR.: \$11,903
TOTAL: \$12,998

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 2-story dwelling of frame construction with 1,040 square feet of living area. The dwelling was constructed in 1917. Features of the home include an unfinished basement¹, central air conditioning and a one-car garage. The property has a 2,760 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 January 21, 2014, for \$33,000 or \$31.73 per square foot of living area including land. The appellant disclosed the subject was purchased through a realtor and advertised through the Multiple Listing

¹ In the grid analysis, the appellant reported a small basement finished area of 144 square feet. The appellant did not report any basement finish in Section III – Description of Property on the appeal form and the board of review did not report finished area in their grid analysis. This minor inconsistency will not affect the Property Tax Appeal Board's decision.

Service. The sale was not between family or related corporations. The appellant submitted a Settlement Statement as well as listing sheet indicating the subject was on the market 58 days prior to sale.

The appellant also submitted information on three comparable properties that sold from January 2015 through March 2017 for \$15,000 or \$18,000 or from \$8.09 to \$13.89 per square foot of living area. The comparables are described as two-story frame dwellings ranging in size from 1,296 to 1,853 square feet of living area and built in 1870 or 1892. They feature unfinished basements and garages. Two of the comparables have central air conditioning. The comparables have sites that contain either 6,000 or 7,560 square foot of land area. Based on this evidence, the appellant requested the subject's total 2016 assessment be reduced to \$11,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$12,998. The subject's assessment reflects a market value of \$39,127 or \$37.62 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.

With respect to the appellant's evidence, the board of review disclosed appellant's comparable #1 was on the market zero days.

In support of its contention of the correct assessment, the board of review submitted information on six sales comparables. The comparables are described as 1, 1½ or 2-story frame or vinyl sided dwellings built between 1912 and 1951. They range in size from 960 to 1,236 square feet of living area. The comparables feature basements, one with finished area, central air conditioning and 1 or 2-car garages. The comparables have sites that range in size from 4,995 to 8,400 square foot of land area. The comparables sold from May 2013 through October 2016 for prices ranging from \$38,000 to \$63,500 or from \$37.70 to \$51.38 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.

Initially, the Board finds all of the comparables submitted by both parties were superior to the subject in site size as all had larger lots than the subject. The Board gives less weight to the sale of the subject based on the sale date not being proximate in time to the subject's assessment date of January 1, 2016.

Both parties submitted a total of nine comparables for the Board's consideration. The Board gives less weight to the appellant's comparables and to the board of review comparables #2, #3, #5 and #6 due to days on market which call into question the arm's-length nature of the sale, dissimilar styles and/or dwelling sizes 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 comparables in the record.

Despite their larger lot sizes, the Board finds board of review comparables #1 and #4 most similar to the subject in location, age, dwelling size and most features. They sold proximate in time to the subject's assessment date for \$45,500 and \$55,500 or for \$47.40 and \$49.47 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$39,127 or \$37.62 per square foot of living area, including land, which is below the range established by the best comparables in the record. 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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