



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

APPELLANT: Donald & Lori Wetzel
DOCKET NO.: 16-06824.001-R-1
PARCEL NO.: 18-13-36-428-005

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: \$844
IMPR.: \$12,689
TOTAL: \$13,533

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 vinyl-sided frame construction with 1,280 square feet of living area. The dwelling was constructed in 1911 and features an unfinished basement. The property has a 2,128 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellants contend overvaluation as the basis of the appeal. The appellants disclosed the subject was purchased in April 2014 for \$10,200 but did not use the sale as a basis of the appeal. The appellants submitted information on three comparable properties that sold from August 2014 through March 2017 for prices ranging from \$10,000 to \$23,000 or from \$12.61 to \$21.44 per square foot of living area, including land. The comparables are described as one-story frame dwellings that range in size from 793 to 1,151 square feet of living area built between 1897 and 1956. Two comparables feature unfinished basements and one comparable lacks a basement.

The comparables have central air conditioning and garages. Based on this evidence, the appellants requested the subject's total 2016 assessment be reduced to \$3,400.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$13,533. The subject's assessment reflects a market value of \$40,738 or \$31.83 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. The comparables are described as 1, 1½ or 2-story frame or vinyl-sided dwellings built between 1882 and 1951. They range in size from 960 to 1,449 square feet of living area. The comparables feature basements, one with finished area, and central air conditioning. Five have garages, and one features a fireplace. The comparables sold from April 2013 through October 2016 for prices ranging from \$38,000 to \$71,500 or from \$33.00 to \$50.82 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.

Initially the Board finds all comparables submitted by both parties have larger site sizes and are therefore superior to the subject in this respect.

The Board gives less weight to the appellants' comparables and to the board of review comparables #2 through #5 based on dissimilar locations, styles, dwelling sizes 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. Despite some differences in features, the Board finds board of review comparables #1, #6 and #7 to be similar to the subject in age, location, dwelling size and/or exterior construction. These comparables sold from November 2015 through October 2016 for prices ranging from \$45,500 to \$66,000 or from \$44.12 to \$47.40 per square foot of living area, including land. The subject's assessment reflects a market value of \$40,738 or \$31.83 per square foot of living area, land included, which is less than 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 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

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COUNTY

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