



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

APPELLANT: Tara Theisen
DOCKET NO.: 16-06849.001-R-1
PARCEL NO.: 18-18-02-326-009

The parties of record before the Property Tax Appeal Board are Tara Theisen, 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: \$19,003
IMPR.: \$84,628
TOTAL: \$103,631

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 vinyl-sided frame dwelling with 4,538 square feet of living area constructed in 1994. Features of the home include a basement with 648 square feet of finished area, central air conditioning, 2 fireplaces and a 3-car garage. The property has a 97,138 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. The appellant submitted limited information on four comparable properties located within 1.5 miles of the subject. Three of the comparables sold from March 2014 through October 2015 for prices ranging from \$220,000 to \$295,000 or from \$52.88 to \$81.89 per square foot of living area. One comparable was a listing with an asking price of \$295,000 or \$71.26 per square foot of living area. The comparables are described as two-story dwellings ranging in size from 3,126 to 4,160 square feet of living area built between 1974 and 1994. The appellant reported three comparables as having basements, one comparable having a fireplace and all comparables having 2 or 3-car garages. No

information was provided on site sizes or central air conditioning. Based on this evidence, the appellant requested the subject's total 2016 assessment be reduced to \$99,583.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$103,631. The subject's assessment reflects a market value of \$311,954 or \$68.74 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 claimed three of the four comparables submitted by the appellant support the subject's assessment.

In support of its contention of the correct assessment, the board of review submitted information on five sales comparables located within 3 miles of the subject. The comparables are described as 1½ or 2-story vinyl-sided frame or brick and frame dwellings built between 1969 and 1993. They range in size from 3,126 to 4,026 square feet of living area. The comparables feature basements, two with finished areas, central air conditioning, one or two fireplaces each and 2 or 3-car garages. The comparables have sites that range in size from 44,930 to 122,840 square feet of land area. The comparables sold from July 2014 through June 2017 for prices ranging from \$256,000 to \$370,000 or from \$69.42 to \$103.90 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.

Both parties submitted a total of nine comparables for the Board's consideration. None of the comparables submitted by either party were particularly similar to the subject in all characteristics. The comparables were located a mile or more from the subject, had sale dates not proximate in time to the subject's assessment date of January 1, 2016, had dwelling sizes that differed significantly from the subject, and/or were listings, not sales. However, the Board shall make a determination of the subject's correct assessment, regardless of the quality of the evidence. The Board finds the parties submitted eight comparable sales for the Board's consideration. They sold from March 2014 to June 2017 for prices ranging from \$220,000 to \$370,000 or from \$52.88 to \$103.90 per square foot of living area. The subject's assessment reflects a market value of \$311,954 or \$68.74 per square foot of living area, including land, which falls within the range established by the 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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