



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

APPELLANT: Terry Heilman
DOCKET NO.: 16-06857.001-R-1
PARCEL NO.: 18-13-36-402-016

The parties of record before the Property Tax Appeal Board are Terry Heilman, 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 **A Reduction** 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: \$3,196
IMPR.: \$5,137
TOTAL: \$8,333

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 two-story dwelling of frame construction with 1,692 square feet of living area. The dwelling was constructed in 1914. Features of the home include a full unfinished basement, central air conditioning and an attached one-car garage. The property has an 8,160 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on the recent purchase price of the subject property. The appellant completed Section IV – Recent Sale Data of the Residential Appeal petition reported that the property was purchased in January 2014 for \$25,000, the property was sold by a realtor and was advertised by sign and the Multiple Listing Service for six months prior to the transaction. The appellant also reported that the property was sold in settlement of a foreclosure action. In further support, the appellant included a copy of the listing sheet indicating that the property was an REO (real estate owned) sale for cash. The appellant also provided a copy of

the Settlement Statement depicting the seller was Federal National Mortgage Association and depicting that broker's fees were distributed to two entities. A copy of the PTAX-203 Illinois Real Estate Transfer Declaration depicted that the property was advertised for sale, transferred by a Special Warranty Deed and was a Bank REO (real estate owned), auction sale and that the seller/buyer was a financial institution or government agency.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$21,812 reflecting a market value of \$65,659, including land, when using the 2016 three-year average median level of assessment of 33.22% for Stephenson County as determined by the Illinois Department of Revenue.

Based on the foregoing evidence, the appellant requested the subject's assessment be reduced to \$8,333 to reflect the 2014 purchase price.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found to be in default by a letter issued February 21, 2019.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the recent sale of the subject property submitted by the appellant. The subject's assessment reflects a market value of \$65,659, which is above the recent purchase price in 2014 of \$25,000, land included, which is above the range established by the recent purchase price shown in this record.

The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board by letter dated February 21, 2019. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a).

The Property Tax Appeal Board has examined the only evidence in the record submitted by the appellant and finds based on this limited market value data that a reduction in the assessed valuation of the subject property 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: July 16, 2019



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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APPELLANT

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