



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

APPELLANT: Nicole & Steven Erickson
DOCKET NO.: 17-04565.001-R-1
PARCEL NO.: 03-22-354-018

The parties of record before the Property Tax Appeal Board are Nicole & Steven Erickson, the appellants, by Charles T. Sewell, Attorney at Law, in Poplar Grove, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$21,959
IMPR.:	\$0
TOTAL:	\$21,959

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants timely filed the appeal from a decision of the Boone County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2017 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 approximately 16,553 square feet of vacant land.¹ The property is located in Poplar Grove, Caledonia Township, Boone County.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument, the appellants submitted information along with supporting documentation on three comparables located in the same subdivision as the subject. Based upon the attached documentation, where the parcels are reported to range in size from .2563 to .3252 of an acre, the comparable vacant parcels correctly and mathematically range in size from 11,164 to 14,166 square feet of land area.² The parcels have land assessments ranging from \$2,057 to \$18,791 or

¹ Assessor records report a subject lot size of .3800 of an acre.

² The appellants' Section V grid analysis inaccurately reported the lot sizes as ranging from 10,257 to 13,977 square feet of land area.

either \$0.18 or \$1.33 per square foot of land area. Based on this evidence, the appellants requested a reduced land assessment of \$9,967 or \$0.60 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$21,959 or \$1.33 per square foot of land area. In support of its contention of the correct assessment, the board of review submitted information on four equity comparables, where board of review comparables #1 and #2 were the same properties as appellants' comparables #1 and #2 with corrected lot size data. The board of review also submitted copies of the property record cards for the subject and each of its comparables. The four vacant parcels range in size from .2611 to .3919 of an acre or from 11,374 to 17,071 square feet of land area. These land assessments range from \$15,089 to \$22,534 or either \$1.32 or \$1.33 per square foot of land area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of five equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparable #3 as this parcel appears to be an outlier with a significantly lower land assessment of \$2,057 than any of the other properties in the record.

The Board finds the best evidence of assessment equity to be appellants' comparables #1 and #2 along with the board of review comparables, where there are two common properties presented by the parties. These four comparables range in size from 11,374 to 17,071 square feet of land area and have land assessments ranging from \$15,089 to \$22,534 or \$1.32 or \$1.33 per square foot of land area. The subject lot of 16,553 square feet of land area has a land assessment of \$21,959 or \$1.33 per square foot of land area which is supported by the best equity comparables in this record. Therefore, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land assessment is not justified.

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: August 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

Nicole & Steven Erickson, by attorney:
Charles T. Sewell
Attorney at Law
216 South State Street
Poplar Grove, IL 61008

COUNTY

Boone County Board of Review
Boone County Assessment Office
1208 Logan Avenue
Belvidere, IL 61008