



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

APPELLANT: Nichole & Steven Erickson
DOCKET NO.: 17-04651.001-R-1
PARCEL NO.: 03-26-103-021

The parties of record before the Property Tax Appeal Board are Nichole & Steven Erickson, the appellants, by attorney Charles T. Sewell 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: \$3,386
IMPR.: \$68,061
TOTAL: \$71,447

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 a one and one-half-story dwelling with an unfinished attic of wood siding exterior construction with 3,245 square feet of living area.¹ The dwelling is 12 years old and was constructed in 2005. Features of the home include a 2,457 square foot unfinished basement, central air conditioning, a fireplace and an 818 square foot garage. The property has a 10,106 square foot site and is located in Poplar Grove, Caledonia Township, Boone County.

¹ The parties differ as to the subject's site size, dwelling size, design, exterior finish, basement size and garage size. The Board finds the best evidence of the description of the subject property was presented by the board of review located in the property record card which contained dimensions, a schematic diagram and the calculations of the subject's size.

The appellants contend assessment inequity as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables located in the same neighborhood code as the subject property as assigned by the township assessor. The comparables consist of one, one-story dwelling and three, two-story dwellings of vinyl, brick or brick and vinyl exterior construction that range in age from 10 to 26 years old. One comparable has no basement and three comparables have unfinished basements. Each comparable features central air conditioning and a garage ranging in size from 528 to 829 square feet of building area. In addition, the appellants' grid analysis shows comparables #2 and #3 with one fireplace each and comparables #1 and #4 have "yes" shown in the fireplace section. The comparables have improvement assessments ranging from \$39,814 to \$47,292 or from \$13.91 to \$22.26 per square foot of living area.² Based on this evidence, the appellants requested the subject's improvement assessment be reduced to \$50,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$71,446. The subject property has an improvement assessment of \$68,061 or \$20.97 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis and property record cards of four equity comparables located in the same subdivision as the subject property and within .28 of a mile of the subject property, one of which was also used by the appellant.³ Board of review comparable #4 is the same property as the appellants' comparable #2. The comparables were improved with a one-story dwelling, a one and one-half-story dwelling and two, two-story dwellings of wood siding exterior construction ranging in size from 1,793 to 2,751 square feet of living area. The dwellings were constructed from 1990 to 2004. The comparables each have a basement with one having finished area, central air conditioning, one fireplace and a garage ranging in size from 462 to 590 square feet of building area. The comparables have improvement assessments ranging from \$38,512 to \$52,164 or from \$18.96 to \$22.26 per square feet of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants 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.

² In the appellants' grid analysis, each comparables' improvement assessment per-square-foot value was incorrectly calculated based on its total assessed value rather than the improvement assessed value.

³ The board of review and the appellants differ as to the dwelling age, foundation type and garage size of the common comparable. The Board finds the best evidence of the common property's description is found in the property record card provided by the board of review.

The parties submitted seven suggested equity comparables for the Board's consideration as one comparable is common to both parties. The Board gave less weight to the appellants' grid analysis as the errors in the subject's description, the description of the appellants' comparable #2 and the comparables' improvement assessment calculations undermine the credibility of the evidence. Furthermore, the appellants failed to provide property record cards of the subject and their comparables to support the descriptive data shown in the grid analysis.

The Board finds the board of review submitted substantive evidence in support of its claim. However, the Board gave reduced weight to board of review comparables #2 and #3 as they are older in age and have smaller dwelling sizes when compared to the subject.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #4. These two comparables are similar to the subject in location and age, though they are smaller in dwelling size with varying degrees of similarity to the subject in design and features. These comparables have improvement assessments of \$18.96 and \$22.26 square foot of living area. The subject's improvement assessment of \$20.97 per square foot of living area is supported by the two best comparables in this record. Based on this record the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's 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: July 21, 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

Nichole & 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