



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

APPELLANT: Christine Lang  
DOCKET NO.: 17-06030.001-F-1  
PARCEL NO.: 08-13-27-200-023

The parties of record before the Property Tax Appeal Board are Christine Lang, 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:

<b>F/Land:</b>	\$16,744
<b>Homesite:</b>	\$0
<b>Residence:</b>	\$0
<b>Outbuildings:</b>	\$59,094
<b>TOTAL:</b>	\$75,838

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 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 parcel consists of approximately 57 acres of farmland and .14 of an acre or 6,514-square feet land area designated as homesite. The subject property is improved with three farm buildings: a 14,400-square foot pole building; a 3,200-square foot pole building; and a 2,520-square foot pole building. The appellant indicated that the buildings have “90% dirt floors” and are not insulated. There is no dwelling on the subject property. The buildings were constructed in 1999. The subject property is located in Freeport, Harlem Township, Stephenson County.

The appellant contends overvaluation and assessment inequity as to the homesite, residence, and farm buildings as the bases of the appeal. The appellant did not contest the farmland assessment. In support of these arguments, the appellant provided information on three comparable properties located from across the street from the subject to 10 miles distant from the subject property. The

comparables have sites ranging in size from .5 to .8 of an acre and are improved with a 1.5-story and two, 2-story dwellings of frame exterior construction ranging in size from 1,823 to 2,792 square feet of living area. The comparables each feature an unfinished basement and central air-conditioning. Comparable #2 has a fireplace, and comparable #1 has a 288-square foot garage. Comparable #1 is the only recent comparable sale provided and it sold in January 2018 for \$271,000. The record contains no descriptive information regarding the outbuilding(s) on the comparable properties other than the photographs submitted by the appellant. The comparables had improvement (dwelling) assessments ranging from \$21,732 to \$35,012, land assessments ranging from \$3,774 to \$4,541, and outbuilding assessments ranging from \$9,097 to \$32,866.<sup>1</sup>

The appellant submitted photographs of the three pole buildings which are the subject of this appeal, along with photographs of the comparable properties depicting each of them to be improved with what appears to be a residential dwelling and outbuildings. The appellant also submitted aerial photographs of the subject property and property tax information sheets for each of the comparable properties extracted from the Stephenson County's website. Based on this evidence, the appellant requested a reduction of the homesite assessment to \$0, improvement (dwelling) assessment to \$0, and farm buildings assessment to \$20,291.

The appellant also submitted Notice of Final Decision by the Board of Review disclosing the following assessments: farmland \$16,744; farm buildings (outbuildings) \$59,094; non-farmland (homesite) \$2,816; and non-farm improvements (dwelling) \$5,000.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. The Property Tax Appeal Board notified the Stephenson County Board of Review by a letter dated June 13, 2019 that they are found to be in default.

### **Conclusion of Law**

The appellant contends in part that the market values of the subject's farm buildings, non-farm improvements, and non-farmland is not accurately reflected in their respective assessed valuations. 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 in part and a reduction in the subject's non-farm improvement (dwelling) and non-farmland (homesite) assessment is warranted.

The record reflects that the subject property is improved with three farm buildings and no residential dwelling. The Board finds that based on the lack of a dwelling on the subject property, the board of review's assessment of \$5,000 for non-farm improvement and assessment of \$2,816 for non-farmland (homesite) is not supported.

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<sup>1</sup> In the grid analysis, the appellant listed different amounts for the improvement (dwelling) assessments for comparables #1 and #3. The Board finds the best evidence of the improvement assessments to be the property tax information sheets extracted from the Stephenson County Treasurer and submitted as part of appellant's evidence.

As to the farm buildings, the record contains information on three comparable properties with only comparable #1 containing sale information. The Board has given little weight to appellant's comparables as there is no descriptive information regarding the outbuildings in terms of number or buildings, size, design, age, and foundation type. The record is also devoid of evidence of market value of the farm buildings. Consequently, the Board is unable to make a meaningful comparative analysis of market value regarding the subject's outbuildings. Additionally, each of the comparable properties are improved with a residential dwelling, unlike the subject. Based on the evidence in the record, the Board finds that the appellant did not prove by preponderance of the evidence that the subject's farm buildings are overvalued as reflected by their assessments and, therefore, no reduction in these assessments is warranted on the basis of market value.

The taxpayer also contends assessment inequity as a 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 appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As noted above, the appellant's grid analysis contains no descriptive information of the farm buildings for the Board to conduct a meaningful comparative analysis and, therefore, the comparable properties were given little weight. Consequently, on this record, the Board finds that the appellant did not demonstrate with clear and convincing evidence that the subject's farm buildings are inequitably assessed and, thus, no reduction in their assessments 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: October 20, 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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