



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

APPELLANT: Douglas Hawthorne & Margaret M. Fox-Hawthorne
DOCKET NO.: 18-03183.001-R-1
PARCEL NO.: 04-04-300-008

The parties of record before the Property Tax Appeal Board are Douglas Hawthorne & Margaret M. Fox-Hawthorne, the appellants; 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: \$30,557
IMPR.: \$55,116
TOTAL: \$85,673

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 2018 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-story dwelling of brick exterior construction with 2,016 square feet of living area. The dwelling was constructed in 1995. Features of the home include a full basement, central air conditioning, a fireplace, an attached 592 square foot garage and a detached 908 square foot garage. The property has a 5-acre site and is located in Capron, Boone Township, Boone County.

The appellants contend assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument the appellants submitted information on three equity comparables that were located between .25 of a mile and 1.68 miles from the subject. The comparables were one-story dwellings of wood or brick exterior construction containing from 1,665 to 2,411 square feet of living area. The comparables were built from 1987 to 2002 and had other features with varying degrees of similarity to the subject. The comparables had

improvement assessments that ranged from \$44,805 to \$51,781 or from \$21.48 to \$28.38 per square foot of living area.

The appellants' evidence also included an agreement, dated November 14, 2018, between the appellants and the assessor wherein the assessment of the subject property was agreed upon.

Based on this evidence the appellants requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal." The total assessment for the subject is \$85,673. The subject property has an improvement assessment of \$55,116 or \$27.34 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on four equity comparables that were located between 3 blocks and 5 miles from the subject. The comparables were one-story dwellings of frame, brick or frame and brick exterior construction containing from 1,568 to 2,126 square feet of living area. The comparables were built from 1976 to 1999 and had other features with varying degrees of similarity to the subject. The comparables had improvement assessments that ranged from \$50,389 to \$90,743 or from \$27.49 to \$42.88 per square foot of living 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.

As an initial matter regarding the appellants' evidence of an agreement, dated November 14, 2018, between the appellants and the assessor, the Board finds it should be given little weight.

Section 1910.63 of the rules of the Property Tax Appeal Board states in relevant part:

- a) Under the principles of a de novo proceeding, the Property Tax Appeal Board **shall not presume the action of the board of review or the assessment of any local assessing officer to be correct.** However, any contesting party shall have the burden of going forward.

(86 Ill. Admin. Code, §1910.63) (Emphasis added)

The Board finds the best evidence of assessment equity to be appellants' comparables, as well as the board of review comparables #1, #2 and #4. The Board finds these comparables were most

similar to the subject in location, style, size, age and features. These comparables had improvement assessments that ranged from \$44,805 to \$61,507 or from \$26.09 to \$32.14 per square foot of living area. The subject's improvement assessment of \$55,116 or \$27.34 per square foot of living area falls within the range established by the 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:

January 19, 2021



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

Douglas Hawthorne & Margaret M.Fox-Hawthorne
17347 Stimes Road
Capron, IL 61012

COUNTY

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