



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

APPELLANT: Alma Ramirez
DOCKET NO.: 18-03979.001-R-1
PARCEL NO.: 06-31-429-007

The parties of record before the Property Tax Appeal Board are Alma Ramirez, the appellant; 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: \$8,333
IMPR.: \$46,701
TOTAL: \$55,034

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant 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 two-story dwelling of frame exterior construction with 2,289 square feet of living area. The dwelling was constructed in 2008. Features of the home include an unfinished basement, central air conditioning, a fireplace and a three-car garage containing 651 square feet of building area. The property has an approximately .28-acre site and is located in Belvidere, Bonus Township, Boone County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis of the subject and three equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,021 to 3,696 square feet of living area. Each dwelling is 12 years old. The comparables each feature an unfinished basement, central air conditioning and a garage that ranges in size from 400 to 651 square feet of building area. The grid analysis depicts

the assessed values shown for the subject and the comparables are for 2017. The 2017 improvement assessments of the comparables range from \$25,125 to \$45,777 or from \$12.38 to \$19.85 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$42,800 or \$18.70 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$55,034. The subject property has an improvement assessment of \$46,701 or \$20.40 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 the subject and four equity comparables located within the same assessment neighborhood as the subject property. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,049 to 2,360 square feet of living area. The dwellings range in age from 12 to 19 years old. The comparables each feature an unfinished basement, central air conditioning and a garage that ranges in size from 399 to 651 square feet of building area. The comparables have improvement assessments ranging from \$45,697 to \$46,880 or from \$19.86 to \$22.77 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

Conclusion of Law

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

The record contains seven suggested equity comparables for the Board's consideration. The gave less weight to the appellant's submission as the assessment evidence provided in the grid analysis was reported to be the 2017 assessed values, whereas the appeal petition was filed for the 2018 assessment year based on the 2018 assessed values.

The Board finds the best evidence of assessment equity to be comparables submitted by the board of review. These four comparables are relatively similar to the subject in location, dwelling size, design, age and features. The comparables have improvement assessments ranging from \$45,697 to \$46,880 or from \$19.86 to \$22.77 per square foot of living area. The subject's improvement assessment of \$46,701 or \$20.40 per square foot of living area falls within the range established by the best comparables in the record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified. Based on this record the Board finds the appellant 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 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: February 16, 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

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APPELLANT

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