



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

APPELLANT: Brian Lee Barchardt  
DOCKET NO.: 18-04644.001-R-1  
PARCEL NO.: 02-17-054-79-001

The parties of record before the Property Tax Appeal Board are Brian Lee Barchardt, 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 **no change** 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:

**LAND:** \$5,472  
**IMPR.:** \$19,528  
**TOTAL:** \$25,000

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 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 bi-level multi-family dwelling of frame construction containing four apartments. The building has 3,640 square feet of living area and was constructed in 1973. The property has a 27,007 square foot site and is located in Pearl City, Loran Township, Stephenson County.

The appellant's appeal is based on both overvaluation and assessment equity. In support of these arguments the appellant submitted four suggested comparable properties that were located from .5 of a mile to 10 miles from the subject property. The comparables had lots ranging in size from 3,600 to 25,000 square feet of land area that were improved with two-story dwellings of frame or brick construction that were built between 1918 and 1980. The dwellings ranged in size from 3,250 to 6,312 square feet of living area and had basements ranging from 800 to 1,872 square feet. The comparables sold from April to July 2018 for prices ranging from \$34,500 to \$98,000 or from \$9.21 to \$27.22 per square foot of living area, including land. The comparables had land

assessments ranging from \$1,860 to \$4,639 or from \$.19 to \$.52 per square foot of land area and had improvement assessments ranging from \$19,130 to \$22,609 or from \$3.03 to \$6.56 per square foot of living area.

The appellant submitted a letter claiming that the subject property floods nearly every year but does not qualify for flood insurance. The appellant also claims that only two apartment units were habitable last year and when they are habitable, it is very difficult to find tenants. The appellant included an income and expense spreadsheet revealing that taxes were over 50% of the appellant's income.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$21,051. The requested assessment would reflect a total market value of \$63,027 or \$17.32 per square foot of living area, including land, when applying the 2018 three-year average median level of assessment for Stephenson County of 33.40% as determined by the Illinois Department of Revenue. The request would lower the subject's improvement assessment to \$15,472 or \$4.25 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 \$25,000. The subject's assessment reflects a market value of \$74,850 or \$20.56 per square foot of living area including land, when applying the 2018 three-year average median level of assessment for Stephenson County of 33.40% as determined by the Illinois Department of Revenue. The subject has a land assessment of \$5,472 or \$.20 per square foot of land area and an improvement assessment of \$19,528 or \$5.36 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight suggested comparable properties that were located within Stephenson County. The comparables had lots ranging in size from 4,356 to 38,000 square feet of land area and were improved with one-story, two-story or bi-level multi-family dwellings with wood, vinyl, brick or brick and wood exterior construction. The homes ranged in size from 2,736 to 10,728 square feet of living area and were built between 1901 and 1985. Six comparables had basements ranging in size from 1,876 to 3,576 square feet. One comparable had a 1,584 square foot garage. Seven of the comparables sold from April 2003 to June 2018 for prices ranging from \$82,000 to \$235,000 or from \$20.97 to \$38.31 per square foot of living area, including land. All eight of the comparables had land assessments ranging from \$731 to \$6,899 or from \$.11 to \$.37 per square foot of land area and improvement assessments ranging from \$25,165 to \$80,027 or from \$5.26 to \$12.51 per square foot of living area.

The board of review's submission included a letter disclosing that three of the appellant's comparables were located in Jo Daviess County, unlike the subject. The board of review also disclosed that after an inspection of the subject property was performed, at the appellant's request, the subject was found to have suffered water damage to the lower level but was not located in a flood plain. The inspection showed that the lower level was vacant and undergoing remodeling at the time of inspection, however, the overall condition of the building suffered from a lack of maintenance. Based on the inspection of the subject, the board of review lowered the subject's assessment to \$25,000.

Based on this evidence the board of review requested confirmation of the subject's assessment.

### **Conclusion of Law**

The appellant contends in part that the market value of the subject property is not accurately reflected in its assessed valuation. 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 11 suggested comparable sales for the Board's consideration. The Board gave less weight to the appellant's comparable sales #1, #2 and #3, due to their locations being 10 miles from the subject and in Jo Daviess County, unlike the subject. The Board also gave less weight to six of the board of review's seven comparable sales, due their sale dates occurring greater than 20 months prior to the January 1, 2018 assessment date at issue. The Board finds the parties' remaining sales were similar to the subject in location, style, use and some features. These comparables also sold proximate in time to the January 1, 2018 assessment date at issue. The best sales occurred in April and June 2018 for prices of \$98,000 and \$160,000 or \$27.22 and \$21.42 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$74,850 or \$20.56 per square foot of living area, including land, which falls below the market values of the best sales in this record. However, after considering adjustments to the comparables for differences when compared to the subject, such as their superior condition, the Board finds the subject's lower assessment is supported and a change in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity as an alternative 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 parties submitted a total of 12 land equity comparable properties for the Board's consideration. The Board gave less weight to the appellant's comparables due to their locations being 10 miles from the subject and in Jo Daviess County and/or their significantly smaller lot, when compared to the subject. The Board also gave less weight to the board of review's comparable #6 due to its significantly smaller lot, when compared to the subject. The Board finds the board of review's remaining comparables were similar to the subject in location and size. These comparables had lots ranging in size from 18,600 to 38,000 and had land assessments ranging from \$3,333 to \$6,899 or from \$.11 to \$.37 per square foot of land area. The subject's land assessment of \$5,472 or \$.20 per square foot of land area falls within the range

established by the best land equity comparables in this record. Therefore, the Board finds a reduction in the subject's land assessment is not justified.

As to the subject's improvement assessment, the Board gave less weight to the appellant's comparables #1, #2 and #3, due to their locations being 10 miles from the subject and in Jo Daviess County, unlike the subject. The Board also gave less weight to the board of review's comparables #2 and #4 thru #8, due to their considerably larger sizes or their lack of a lower level, unlike the subject. The Board finds the parties' remaining comparables were most similar to the subject in location, size, use and some features. These comparables had improvement assessments ranging from \$22,609 to \$33,330 or from \$5.79 to \$7.45 per square foot of living area. The subject's improvement assessment of \$19,528 or \$5.36 per square foot of living area falls below the range established by the best improvement equity comparables in this record. However, after adjusting the comparables for differences when compared to the subject, such as their superior condition, the Board finds the subject's lower improvement assessment is supported and a change in the subject's improvement assessment is not justified.

Based on the evidence in this record, the Board finds the subject's market value is accurately reflected in its assessed valuation and the appellant did not demonstrate with clear and convincing evidence that the subject's land and/or improvement assessment was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties disclosed that the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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:

March 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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