



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

APPELLANT: Kyle Polhill
DOCKET NO.: 18-04652.001-R-1
PARCEL NO.: 11-07-32-278-001

The parties of record before the Property Tax Appeal Board are Kyle Polhill, 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: \$2,739
IMPR.: \$38,903
TOTAL: \$41,642

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 one-story dwelling of frame construction with 1,636 square feet of living area. The dwelling was constructed in 1981. Features of the home include a full unfinished basement, central air conditioning and an attached 440 square foot garage. The property has a 19,680 square foot site and is located in Lena, Westpoint Township, Stephenson County.

The appellant's appeal is based on both overvaluation and assessment equity with respect to the subject's improvement. In support of these arguments the appellant submitted four suggested comparable properties that were located in Lena. The comparables had lots ranging in size from 9,280 to 21,780 square feet of land area that were improved with one-story dwellings of wood, vinyl or brick exterior construction that were built between 1974 and 1987. The dwellings ranged in size from 1,288 to 1,680 square feet of living area and had full basements, with one having 500 square feet of finished area. Other features included central air conditioning and

garages ranging in size from 484 to 625 square feet of building area. Three of the comparables each had one fireplace. The comparables sold from June 2016 to December 2017 for prices ranging from \$99,000 to \$120,000 or from \$60.71 to \$90.06 per square foot of living area, including land. The comparables had improvement assessments ranging from \$31,073 to \$41,183 or from \$19.24 to \$25.53 per square foot of living area.

Based on this evidence, the appellant requested that the subject's total assessment be reduced to \$37,333. The requested assessment would reflect a total market value of \$111,775 or \$68.32 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 \$34,594 or \$21.15 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 \$41,642. The subject's assessment reflects a market value of \$124,677 or \$76.21 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 an improvement assessment of \$38,903 or \$23.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six suggested comparable properties, two of which were also submitted by the appellant, that were located in Lena. The comparables had lots ranging in size from 12,070 to 21,780 square feet of land area that were improved with one-story dwellings of wood or vinyl exterior construction that were built between 1978 and 1989. The dwellings ranged in size from 1,201 to 1,613 square feet of living area and had full or partial basements, with four having finished areas ranging from 500 to 800 square feet. Other features included central air conditioning and garages ranging in size from 440 to 687 square feet of building area. Three of the comparables each had one fireplace. The comparables sold from June 2015 to June 2018 for prices ranging from \$116,000 to \$140,000 or from \$74.40 to \$102.41 per square foot of living area, including land. The comparables had improvement assessments ranging from \$31,138 to \$41,183 or from \$24.18 to \$27.92 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 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 eight suggested comparable sales for the Board's consideration, with two being common properties. The Board gave less weight to the appellant's comparable sales #1, #2 and #4 (BOR #6), due to their sale dates occurring greater than 12 months prior to

the January 1, 2018 assessment date at issue. Likewise, the Board gave less weight to the board of review's comparable sales #2, #4 and #6 (Appl #4), due to their sale dates occurring greater than 18 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 from November 2017 to June 2018 for prices of \$120,000 to \$139,000 or from \$74.40 to \$102.41 per square foot of living area, including land. The subject's assessment reflects a market value of \$124,677 or \$76.21 per square foot of living area, including land, which falls within the range established by the best sales in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's assessment is supported and a reduction in the subject's assessment is not justified based on overvaluation.

The taxpayer also contends assessment inequity with respect to the subject's improvement 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 eight equity comparable properties for the Board's consideration, with two being common properties. The Board gave less weight to the appellant's comparable #4 (BOR #6), as well as the board of review's comparables #2 thru #6 (Appl #4), due to their considerably smaller size and/or their finished basement area, unlike the subject. The Board finds the appellant's comparables #1, #2 and #3 (BOR #1) were most similar to the subject in location, style, size, age and most features. These comparables had improvement assessments ranging from \$31,073 to \$41,183 or from \$19.24 to \$25.53 per square foot of living area. The subject's improvement assessment of \$38,903 or \$23.78 per square foot of living area falls within the range established by the best improvement equity comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported and a reduction 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 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Kyle Polhill
200 Chestnut St.
Lena, IL 61048

COUNTY

Stephenson County Board of Review
Stephenson County
15 N Galena Ave # 7
Freeport, IL 61032