



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

APPELLANT: Karen A. Senior
DOCKET NO.: 18-04947.001-F-1
PARCEL NO.: 08-13-29-400-035

The parties of record before the Property Tax Appeal Board are Karen A. Senior, 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:

F/Land:	\$1,414
Homesite:	\$11,975
Residence:	\$4,000
Outbuildings:	\$0
TOTAL:	\$17,389

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 27.75 acres with 5.03 acres of cropland, 8.34 acres homesite, 14.23 acres other farmland and .15 acres of right of way. The property is improved with a 576 square foot garage, 684 square foot deck and an 8.34 acre lake. The property is located in Freeport, Harlem Township, Stephenson County.

The appellant contends overvaluation, assessment equity and classification of the farmland assessment as the bases of the appeal. The appellant also requested that the garage be reclassified as an outbuilding and the deck be given no value based on its portability. In support of this argument the appellant submitted information on six comparable sales located in Freeport. These comparables have sites ranging in size from 20 acres to 35.78 acres of land area. The

appellant reported that three of the comparables sold from July 2008 to March 2013 for prices ranging from \$181,870 to \$302,000 or from \$6,463 to \$11,250 per acre of land area.

As for the equity argument, the appellant submitted the assessment breakdown for their six comparables and only comparable #3 has a homesite that contains 3.90 acres with an assessment of \$9,980 or \$2,558.98 per acre of land area. The remaining comparables only have farmland assessments.

Senior testified that there is a travel trailer on the property along with a breakaway vinyl Trex® deck which is not attached and removable also has a garage. Senior asserted that the homesite acreage is water in which you cannot build. Senior stated that a portion of the property is in CRP and forest management. Senior testified that the pond has no contributory value to the farmland based on a heavy creek that runs behind the lake.

Under cross-examination, Senior testified that the garage was built a while after purchasing the property to store tractors for mowing. Senior stated that she believed the garage was built in 2018. In response to how the deck is movable, Senior stated that you remove the vinyl siding, and the poles pull out of the three corners, and you walk away with it. Senior further stated that she wanted to be able to move the deck because she might want to build a house in that area. Senior then acknowledged that the deck was moved when they put in a septic and well.

The ALJ then clarified with the appellant that there was no evidence submitted that the farmland was mis-classified, such as additional acreage that should be considered cropland or other farmland and that it is the pond where the appellant has an argument and that it should not be considered as homesite. Senior agreed with the clarification.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$17,389. The subject's assessment reflects a market value of \$52,063 or \$1,928 per acre of land area, when using 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 for the homesite of \$11,975 or \$1,435.85 per acre of land area.

Representing the board of review is Brad Hartog, Chairman of the Board of Review; and Angie Dieterman, CCAO/Clerk to the Board of Review.

Dieterman testified that the appellant's property is in a Forest Management Program with the Illinois Department of Natural Resources and the acreage for the pond was not included as farmland in the program and that is why it was assessed as residential.

In response to the appellant's appeal, the board of review disclosed that the sales that they submitted were non-cropland acreage to adequately support the current assessment of the non-farmland (home site) acreage with the average being at \$6,599 per acre of land area.

In support of its contention of the correct assessment the board of review submitted information on eight comparable sales. These comparables have sites ranging from 5.23 acres to 29.27 acres of land area and sold from February 2015 to October 2018 for prices ranging from \$46,000 to

\$191,590 or from \$4,500 to \$12,428 per acre of land area. The board of review did not submit any assessments for an equity analysis.

Hartog testified that the farmland assessment was based on the Certified Values for Assessments for 2018 as determined by the Illinois Department of Revenue.

In written rebuttal, the appellant argued that six comparables were submitted as evidence, not three as the board of review stated. The appellant disputed the board of review comparables as comparables #1 and #2 are homes and the remaining comparables have farmland but no creek or ponds.

Conclusion of Law

The appellant contends in part 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 14 comparable sales for the Board's consideration. The Board finds that none of these properties were actually comparable to the subject property. The Board gave less weight to the appellant's comparables #1 through #3 as these properties sold in 2008 and 2013, which occurred less proximate to the assessment date at issue. The Board gave less weight to the appellant's comparables #4 through #6 as these properties did not have any date of sale or sale prices listed. The Board gave less weight to the board of review comparables #1 and #2 as these comparables did not have any farmland which was not refuted by the board of review. The Board gave less weight to the board of review comparables #4, #5 and #8 as these properties sold in 2015 and 2016, which occurred less proximate to the assessment date at issue.

The Board finds the best evidence of market value to be board of review comparable sales #3, #6 and #7. These properties sold more proximate to the assessment date at issue and each of these properties had farmland when compared to the subject. These most similar comparables sold for prices ranging from \$90,000 to \$122,500 or from \$4,500 to \$6,200 per acre of land area. The subject's assessment reflects a market value of \$52,063 or \$1,928 per acre of land area, which is below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is not justified.

The taxpayer contends that the garage should be classified as a farm outbuilding. There was no evidence such as photographs to show the use of the building submitted to support the garage to be classified as a farm outbuilding. The appellant also contends that the 684 square foot deck is not attached to the travel trailer and is portable, so it should not be assessed. There was no evidence supplied to show how the deck was attached to the ground, based on skirting material that surrounded the deck. The Board finds based on this lack of evidence no reduction can be granted.

The taxpayer also contended unequal treatment in the subject's improvement assessment 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 appellant submitted six equity comparables for the Board's consideration. The Board finds only comparable #3 has a homesite assessment for 3.90 acres for an assessment of \$9,980 or \$2,558.97 per acre of land area. The subject's improvement assessment of \$11,975 or \$1,435.85 per acre of land area falls below the only comparable in this record. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's homesite was inequitably assessed and a reduction in the subject's assessment is not justified on this basis.

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 16, 2024



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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