



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

APPELLANT: Nathan Miller  
DOCKET NO.: 18-05785.001-R-1  
PARCEL NO.: 05-15-35-400-009

The parties of record before the Property Tax Appeal Board are Nathan Miller, 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 **a reduction** 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:** \$9,040  
**IMPR.:** \$49,293  
**TOTAL:** \$58,333

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 vinyl siding exterior construction with 1,837 square feet of living area. The dwelling was constructed in 2003. Features of the home include a full walkout-style basement with finished area, central air conditioning, a fireplace and an attached two-car garage containing 780 square feet of building area. The property has a 2.585-acre site and is located in Ridott, Ridott Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant reported the June 2017 purchase price of a property prior to a parcel split of the property into three lots and also submitted an appraisal of the subject property.

In Section IV of the Residential Appeal petition and with a brief, the appellant reported the purchase on June 15, 2017 for \$167,619 of parcel number (PIN) 05-15-35-400-006 with an address of 887 South Farwell Bridge Road (see Sheriff's Certificate of Sale). As depicted in a

plat map included the appeal, after the purchase, PIN 05-15-35-400-006 was subdivided into three separate lots. After the split, the subject parcel (Lot 1) now identified by the assessing officials as PIN 05-15-35-400-009 consisted of 2.585-acres improved with a one-story dwelling.

The appraisal submitted by the appellant concerned Lot 1 (which at the time of the appraisal had a PIN # to be determined). The appraisal was prepared by Jeffrey E. Johnson for purposes of a refinance transaction. Using fee simple property rights, the appraiser opined a market value for the subject property as of October 4, 2017 of \$175,000 using the sales comparison approach to value. The appraiser analyzed four comparable sales with varying degrees of similarity to the subject and which sold from December 2016 to June 2017 for prices ranging from \$132,000 to \$202,000. As part of the appraisal report, Johnson reported the subject property was purchased at a Sheriff's sale on June 15, 2017 for \$168,000; the appraiser further noted that Lots 2 and 3 "were split off and sold for \$73,000 on September 29, 2017.

The appellant's appeal also disclosed that the subject property had a total assessment of \$67,462 reflecting a market value of \$201,982 or \$109.95 per square foot of living area, including land, 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.

Based on the foregoing evidence and argument, the appellant requested the subject's total assessment be reduced to \$58,333 which would reflect a market value of \$175,000 as depicted in the appraisal report.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. The board of review was determined to be in default in this matter by a letter issued by the Property Tax Appeal Board on June 24, 2021.

### **Conclusion of Law**

The appellant contends 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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value of the subject property to be the appraisal submitted by the appellant. The subject's assessment reflects a market value of \$201,982, which is above the appraised value of \$175,000 presented by the appellant. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and was found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board by a letter issued on June 24, 2021. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is 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: September 21, 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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