



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

APPELLANT: Michael A. Jones  
DOCKET NO.: 19-00642.001-R-1  
PARCEL NO.: 05-05-252-004

The parties of record before the Property Tax Appeal Board are Michael A. Jones, the appellant, by attorney James A. Rodriguez of Guyer & Enichen in Rockford, and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$15,984  
**IMPR.:** \$112,686  
**TOTAL:** \$128,670

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 2019 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 is improved with a two-story dwelling of brick exterior construction with 4,326 square feet of living area. The dwelling was built in 1991. Features of the home include a basement that is partially finished, central air conditioning, one fireplace and a three-car attached garage with 816 square feet of building area. The property has a 1.53-acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales improved with two-story dwellings with brick and siding or brick and wood exterior construction ranging in size from 3,562 to 5,221 square feet of living area. The dwellings were built from 1990 to 2007. Each property has a basement with three having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 1,137 to 1,594 square feet of building area. These

properties have sites ranging in size from 1.08 to 3.24 acres and are located from .2 to .4 miles from the subject property. To document the sales the appellant submitted copies of the Multiple Listing Service (MLS) listing sheets for each comparable. The sales occurred from March 2016 to March 2018 for prices ranging from \$329,900 to \$487,500 or from \$78.53 to \$136.86 per square foot of living area, including land. The appellant requested the subject's assessment be reduced to \$123,975.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$153,761. The subject's assessment reflects a market value of \$461,191 or \$106.61 per square foot of living area, land included, when using the 2019 three-year average median level of assessment for Boone County of 33.34% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales improved with two-story dwellings of brick and frame construction reported to range in size from 2,470 to 5,221 square feet of living area. The homes were built from 1990 to 2002. Each comparable has a basement with two having finished area, central air conditioning, one or two fireplaces and an attached garage ranging in size from 864 to 1,264 square feet of building area. These properties have sites ranging in size from 1.08 to 3.63 acres and are located within approximately .75 miles of the subject property. The sales occurred from March 2016 to April 2020 for prices ranging from \$379,900 to \$487,500 or from \$78.53 to \$197.37 per square foot of living area, including land. Board of review comparable sales #2 and #3 are the same comparables as appellant's comparables #3 and #4 respectively.

To document the descriptions of the comparables the board of review provided copies of their property record cards, which reveal discrepancies in the sizes for board of review comparables #2 and #4. The board of review described comparable #2 as having 2,470 square feet of living area whereas the property record card describes the home as having 3,562 square feet of above grade living area, which is what was used by the appellant in his analysis. The board of review described comparable #4 as having 2,470 square feet of living area whereas the property record card describes the home as having 2,638 square feet of above grade living area. Using the living area as reported on the property record cards changes the prices of these to comparables to \$136.86 and \$144.01 per square foot of living area, including land, respectively.

In rebuttal the appellant asserted that board of review comparable #1 sold more than one year after the assessment date and should not be considered. The appellant further noted the discrepancy in the descriptions of board of review comparables #2 and #4 contained on the grid analysis when compared to their respective property record cards. The appellant further noted the board of review incorrectly described the subject's living area when compared to the property record card. The appellant revised his assessment request to \$128,670.

### **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 record contains six comparable sales submitted by the parties to support their respective positions with two being common to both parties. As an initial matter the Board finds the board of review misreported the size of the subject property, comparable #2 and comparable #4 in its analysis and finds, based on the property record cards, these properties have 4,326, 3,562, and 2,638 square feet of living area, respectively.

The Board gives less weight to board of review comparable #1 due to the April 2020 sale date, approximately 16 months after the assessment date at issue, calling into question whether this transaction is reflective of fair case value as of January 1, 2019. The Board gives less weight to board of review sale 4 as this property is approximately 39% smaller than the subject dwelling.

The Board finds the best evidence of market value to be the appellant's comparable sales, which includes two common sales. Of these four sales, appellant's comparable sale #3/board of review comparable sale #2 appears to be an outlier at a price of \$487,500 or \$136.86 per square foot of living area, including land. A review of its MLS listing sheet described this property as being a complete remodel in 2014. Features included a full walk out basement with a 3 tier theater and a recreation area featuring 18 foot ceilings. Given the remodeling and features, which appears to justify the higher price in relation to the remaining comparables, the Board gives this comparable less weight. The three remaining properties sold for prices ranging from \$329,900 to \$410,000 or from \$78.53 to \$89.23 per square foot of living area, including land. The subject's assessment reflects a market value of \$461,191 or \$106.61 per square foot of living area, including land, which is above 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 justified.

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: June 8, 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

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