



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

APPELLANT: Jeremy and Jean Berman
DOCKET NO.: 19-00643.001-R-1
PARCEL NO.: 03-28-477-005

The parties of record before the Property Tax Appeal Board are Jeremy and Jean Berman, the appellants, 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 **no change** 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: \$11,666
IMPR.: \$109,716
TOTAL: \$121,382

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 consists of a two-story dwelling of frame construction with 2,816 square feet of living area. The dwelling was built in 2007. Features of the home include a full unfinished basement, central air conditioning, one fireplace and an attached garage with 1,004 square feet of building area. The property has a 1.15-acre site and is located in Caledonia, Caledonia Township, Boone County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on three comparable sales with comparable #3 being the sale of the subject property. The three properties are improved with two-story dwellings ranging in size from 2,816 to 3,999 square feet of living area and were built from 2006 to 2010. Each property has an unfinished basement, central air conditioning one fireplace and an attached garage ranging in size from 807 to 1,050 square feet of building area. Comparable #1 has an in-ground

swimming pool. Each comparable has a site with approximately 1.15-acres and are located in the same subdivision. The sales occurred from April 2016 to August 2018 for prices ranging from \$343,500 to \$420,000 or from \$99.67 to \$121.98 per square foot of living area, including land. The appellants requested the subject's assessment be reduced to \$102,031, which would reflect a market value of \$306,124 when applying the statutory level of assessments.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$121,382. The subject's assessment reflects a market value of \$364,073 or \$129.29 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 with comparable sale #2 being the same property as appellants' comparable #2. The comparables are improved with one, one-story dwelling and three, two-story dwellings ranging in size from 2,480 to 3,663 square feet of living area. The homes were constructed from 2006 to 2013. Each comparable has a basement with one being partially finished, central air conditioning, one or two fireplaces and an attached garage ranging in size from 756 to 984 square feet of building area. These properties have sites ranging in size from .92 to 1.15 acres and are located in the same subdivision as the subject property. The sales occurred from June 2017 to October 2019 for prices ranging from \$356,000 to \$470,000 or from \$99.67 to \$147.38 per square foot of living area, including land.¹

The appellants' counsel submitted rebuttal commenting on the sale dates and style of the homes of the comparables provided by the board of review.

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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives little credence to the appellants' requested assessment of \$102,031 reflecting a market value of \$306,124, which is significantly below the subject's April 2016 purchase price of \$343,500. The Board finds the appellants provided no explanation why the subject property would have lost approximately 11% in value from the date of purchase to the assessment date at issue.

With respect to the comparable sales provided by the parties, the Board gives little weight to appellants' comparable #1 as the home is approximately 42% larger than the subject dwelling, which detracts from the similarity of the properties. The Board gives less weight to appellants'

¹ The board of review misreported the sale date of its comparables #4. The sale date as reflected on the property record card is 06/11/2019.

comparable #3, the sale of the subject property, as the subject sold approximately 32 months prior to the assessment date at issue, which is not proximate in time to the assessment date at issue. The Board finds the comparables that sold more proximate in time to the assessment date are to be given more weight than the sale of the subject property. The Board gives less weight to board of review comparable #3 due to its one-story design, which is dissimilar to the subject's two-story design. The three remaining comparables, which includes the common sale, range in size from 3,023 to 3,663 square feet of living area and have relatively similar features as the subject property. The comparables sold from December 2017 to October 2019 for prices ranging from \$365,100 to \$470,000 or from \$99.67 to \$147.38 per square foot of living area, including land. The two comparables most similar to the subject in size are board of review comparables #1 and #4 with sales prices of \$143.65 and \$147.38 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$364,073 or \$129.29 per square foot of living area, including land, which is slightly below the overall price range established by the best comparables but within the price ranging on a square foot basis established by the best comparable sales in this record and well supported by the two comparables most similar to the subject in size. Based on this evidence the Board finds the assessment of the subject property as established by the board of review is correct and a reduction in the subject's assessment is not 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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