



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

APPELLANT: Ray & Sharon Mitchell  
DOCKET NO.: 19-01701.001-R-1  
PARCEL NO.: 03-34-105-002

The parties of record before the Property Tax Appeal Board are Ray & Sharon Mitchell, the appellants, 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.:** \$71,370  
**TOTAL:** \$83,036

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 single-family dwelling of frame and masonry exterior construction with 2,242 square feet of living area.<sup>1</sup> The dwelling was constructed in 2002. Features of the home include a full basement with 170 square feet of finished area,<sup>2</sup> central air conditioning, a fireplace and an attached three-car garage containing 792 square feet of building area. The property has a 43,560 square foot or 1-acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellants contend both overvaluation and lack of assessment equity as the bases of the appeal; no dispute was raised concerning the land assessment. With the original appeal filing,

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<sup>1</sup> Details of the subject property have been drawn from the property record card submitted as evidence by the appellants which includes a schematic drawing supporting the dwelling size determination. The appellants erroneously indicated the subject dwelling contains 2,072 square feet of living area.

<sup>2</sup> The appellants report the subject has an unfinished basement which is not reflected in the assessor's records.

the appellants included a letter outlining the appeal process and evidence which resulted in the subject's increased assessment for tax year 2019 of 24.7% from the prior year. The appellants were issued an Incomplete Checklist and timely submitted additional data requested by the Property Tax Appeal Board.

In support of the overvaluation and inequity arguments, the appellants submitted information on four comparable properties with both sales and equity data along with copies of the subject and comparables' property record cards. Based on the assessment records, the Board noted an error in the dwelling size of the subject and comparable #1; namely, the subject dwelling contains 2,242 square feet of above-grade living area and comparable #1 contains 2,976 square feet of above-grade living area.

The comparables are located in close proximity to the subject. The parcels range in size from 39,639 to 45,302 square feet of land area and have each been improved with a two-story dwelling of frame and masonry exterior construction. The dwellings were built from 2001 to 2003 and range in size from 1,774 to 2,976 square feet of above-grade living area. Each home has a full basement, central air conditioning, a fireplace and three-car garage. The comparables sold from October 2016 to April 2018 for prices ranging from \$208,000 to \$259,900 or from \$70.56 to \$117.25 per square foot of above-grade living area, including land. The comparables have improvement assessments ranging from \$61,320 to \$78,126 or from \$22.51 to \$36.12 per square foot of above-grade living area.

Based on this evidence, the appellants requested a reduced total assessment to \$70,000 which would reflect a market value of approximately \$210,000 at the statutory level of assessment of 33.33%. Furthermore, the appellants requested a reduced improvement assessment of \$58,334 or \$26.02 per square foot of living area based upon a dwelling size of 2,242 square feet of above-grade living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$83,036. The subject's assessment reflects a market value of \$249,058 or \$111.09 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. The subject property has an improvement assessment of \$71,370 or \$31.83 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted information on four comparable properties with sales and equity data.<sup>3</sup> Board of review comparable #3 is the same property as appellants' comparable #4. The comparables are located within the same subdivision as the subject property and the parcels range in size from 37,897 to 47,480 square feet of land area. Each parcel is improved with a two-story dwelling of frame and masonry exterior construction. The homes were built from 2003 to 2006 and range in size from 2,312 to 2,731 square feet of above-grade living area. Each home has a full basement, one of which has 808 square feet of finished area. The dwellings feature central air conditioning, a fireplace and a garage ranging in size from 690 to 826 square feet of building area. The comparables sold from

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<sup>3</sup> Contrary to the Board's procedural rules, the board of review failed to supply a copy of the subject's property record card. (86 Ill.Admin.Code §1910.40(a)).

October 2016 to June 2019 for prices ranging from \$250,000 to \$305,000 or from \$91.54 to \$131.92 per square foot of above-grade living area, including land. The comparables have improvement assessments ranging from \$78,126 to \$79,298 or from \$29.04 to \$33.87 per square foot of above-grade living area. Based on the foregoing evidence, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment and its improvement assessment.

### **Conclusion of Law**

As an initial matter with regard to Property Tax Appeal Board (Board) jurisdiction and with respect to the appellant's brief, the Property Tax Code clearly authorizes the Board to determine "the correct assessment of property which is the subject of an appeal." (35 ILCS 200/16-180). However, it is not at all clear that the Board has authority to determine the appeal process at the local of board of review level. See People ex rel. Thompson v. Property Tax Appeal Board, 22 Ill. App. 3d 316 (2<sup>nd</sup> Dist. 1974) (only authority and power placed in the Board by statute is to receive appeals from decisions of boards of review, make rules of procedure, conduct hearings, and make a decision on the appeal). In this case, the appellants received a final decision from the Boone County Board of Review and timely filed an appeal with the Board to challenge that decision which places the subject's assessment before the Board for consideration based upon the evidence presented by both parties. The Board also recognizes that the 2019 tax year was the beginning of the quadrennial reassessment cycle in Boone County. (35 ILCS 200/9-215).

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

The parties submitted a total of seven comparable sales, with one common property, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparable #4 due to differences in dwelling size when compared to the subject dwelling with 2,242 square feet of above-grade living area.

The Board finds the best evidence of market value to be appellants' comparables #3 and #4 along with board of review comparables #1, #2 and #3, with one common property. These four most similar comparables bracket the subject's dwelling size and are similar in age and most features when compared to the subject. The properties sold between October 2016 and June 2019 for prices ranging from \$217,500 to \$305,000 or from \$101.37 to \$131.92 per square foot of above-grade living area, including land. The subject's assessment reflects a market value of \$249,058 or \$111.09 per square foot of above-grade living area, including land, which is within the range established by the best comparable sales in this record and at the lower end of the range on a per-square foot basis. Based on this evidence and after considering adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment is not justified on grounds of overvaluation.

The taxpayers also contend in part assessment inequity as a 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of seven equity comparables, with one common property, to support their respective positions before the Property Tax Appeal Board on equity grounds. The Board has given reduced weight to appellants' comparables #1 and #2 along with board of review comparable #4 due to their differences in dwelling size when compared to the subject.

The Board finds the best evidence of assessment equity to be the remaining comparables presented by the appellants and the board of review, with one common property. These comparables had improvement assessments that ranged from \$30.12 to \$36.12 per square foot of above-grade living area. The subject's improvement assessment of \$31.83 per square foot of above-grade living area based upon a dwelling size of 2,242 square feet falls within and at the low end of the range established by the best equity comparables in this record. Therefore, based on this record, the Board finds the appellants did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's improvement assessment is not justified based on lack of uniformity.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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 properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellants have not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal Board finds that the subject's assessment as established by the board of review is correct and no reduction 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.

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Chairman



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Member



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Member



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Member

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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: November 16, 2021



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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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