



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

APPELLANT: Jeffrey & Ericka Sippy  
DOCKET NO.: 19-01725.001-R-1  
PARCEL NO.: 05-07-303-013

The parties of record before the Property Tax Appeal Board are Jeffrey & Ericka Sippy, 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:** \$13,847  
**IMPR.:** \$88,088  
**TOTAL:** \$101,935

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 and brick trim exterior construction with 3,035 square feet of living area. The dwelling was constructed in 1993 and is approximately 26 years old. Features of the home include a full unfinished basement, central air conditioning, two fireplaces, a three-car garage with 780 square feet of building area and an inground swimming pool. The property has a 1.01-acre site and is located in Rockford, Belvidere Township, Boone County.

The appellants contend assessment inequity with respect to the improvement assessment as the basis of the appeal. In support of this argument, the appellants submitted information on four equity comparables located within the same neighborhood code as the subject property. The comparables consist of two-story dwellings of frame or brick and frame exterior construction ranging in size from 2,915 to 3,216 square feet of living area. The dwellings range in age from 27 to 30 years old. Each comparable features a basement, central air conditioning, a fireplace

and a three-car garage. Two comparables each have an inground swimming pool. The comparables have improvement assessments ranging from \$74,109 to \$84,091 or from \$24.59 to \$28.23 per square foot of living area. The appellants also asserted that the subject's total assessed value increased by approximately \$9,000, while most comparables total assessed values increased by approximately \$3,000. Based on this evidence, the appellants requested a reduction in the subject's improvement assessment to \$81,153 or \$26.74 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$101,935. The subject property has an improvement assessment of \$88,088 or \$29.02 per square foot of living area.

In response to the appeal, the board of review submitted a letter critiquing the appellants' comparables. The board of review argued that only two of the appellants' comparable properties have an inground swimming pool. The board of review asserted that an inground swimming pool is an especially relevant factor to include in the equity comparison.

In support of its contention of the correct assessment, the board of review submitted aerial and exterior photographs of the subject property and a grid analysis of the subject and four equity comparables, as well as copies of the property record cards for the subject and each of the comparable properties. The comparables are located in the same subdivision as the subject property, one of which is on the same street as the subject. Board of review comparables #3 and #4 are the same properties as the appellant's comparables #4 and #3, respectively. The comparables are improved with two-story dwellings of frame exterior construction ranging in size from 2,979 to 3,043 square feet of living area. The comparables range in age from 23 to 29 years old. The comparables each feature a basement, with one having finished area. Each comparable has central air conditioning, one fireplace, a three-car garage that ranges in size from 642 to 823 square feet of building area and an inground swimming pool. The comparables have improvement assessments ranging from \$82,723 to \$94,017 or from \$27.52 to \$30.89 per square foot of living area. Based on this evidence, the board of review requested that the subject's assessment be confirmed.

### **Conclusion of Law**

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

An argument made by the appellants is that the subject's assessment was inequitable because the subject's total assessment increased by approximately \$9,000, while most comparables total assessment increased by approximately \$3,000. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year of varying

amounts do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

The parties submitted a total of six equity comparables for the Board's consideration, as two comparables are common to both parties. The Board gives less weight to the appellants' comparables #1 and #2 as neither property has an inground swimming pool like the subject.

The Board finds the best evidence of assessment equity to be the four remaining comparables, which includes the two common properties. These comparables have improvement assessments ranging from \$82,723 to \$94,017 or from \$27.52 to \$30.89 per square foot of living area. The subject property has an improvement assessment of \$88,088 or \$29.02 per square foot of living area, which falls within the range established by best comparables in the record. After considering any necessary adjustments to the comparables for differences, when compared to the subject, the Board finds the evidence demonstrates the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 presented.

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 no 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:

May 18, 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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COUNTY

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