



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

APPELLANT: Charles J. Philpott III & Erin Philpott
DOCKET NO.: 19-01912.001-R-1
PARCEL NO.: 06-31-380-022

The parties of record before the Property Tax Appeal Board are Charles J. Philpott III & Erin Philpott, the appellant(s); 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: \$8,333
IMPR.: \$49,855
TOTAL: \$58,188

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 2,034 square feet of living area. The dwelling was constructed in 2001. Features of the home include an unfinished 827 square foot basement, central air conditioning, a fireplace, a 380 square foot garage, a 420 square foot wood deck, a 96 square foot wood deck and an 80 square foot shed. The property is located in Belvidere, Bonus Township, Boone County.

The appellants contend assessment inequity with respect to the subject's improvement as the basis of the appeal. In support of this argument the appellants submitted information on four equity comparables that were located within the same neighborhood code as the subject property. The comparables are improved with two-story dwellings of frame or frame and brick construction that range in size from 1,937 to 2,388 square feet of living area. The homes were built between 1998 and 2006. Three of the comparables had unfinished basements ranging in size from 504 to 989 square feet of building area and one comparable had a crawl-space

foundation. Other features of the comparables included central air conditioning, a fireplace and garages ranging in size from 399 to 513 square feet of building area. In addition, comparable #1 had a 140 square foot patio and an 80 square foot shed, comparable #2 had a 49 square foot shed and comparable #4 had a 120 square foot shed. The comparables had improvement assessments ranging from \$42,156 to \$49,690 or from \$20.81 to \$21.76 per square foot of living area.¹

The appellants' evidence included a letter opining that, based on their analysis the subject is unfairly grouped with homes much larger by a completely arbitrary process and significant changes are needed to the manner in which the subject is being assessed.

Based on this evidence the appellants requested that the subject's improvement assessment be reduced to \$42,802 or \$21.04 per square foot of living area and the subject's total assessment be reduced to \$51,135.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$58,188. The subject property has an improvement assessment of \$49,855 or \$24.51 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted a grid analysis containing four equity comparables that were located within the same neighborhood code as the subject property. The comparables were two-story dwellings of frame construction that ranged in size from 2,015 to 2,055 square feet of living area. The homes were built between 2000 and 2007. The comparables had unfinished basements ranging in size from 542 to 909 square feet of building area, central air conditioning and garages ranging in size from 380 to 651 square feet of building area. In addition, comparable #1 had a 392 square foot wood deck, comparable #2 had a 192 and a 120 square foot wood deck, comparable #3 had a 280 and a 150 square foot wood deck and a 261 square foot patio, and comparable #4 had a 384, a 184 and a 95 square foot wood deck and a 120 square foot shed. The comparables had improvement assessments ranging from \$47,989 to \$51,942 or from \$23.72 to \$28.82 per square foot of living area.

Based on this evidence the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The taxpayers contend assessment inequity with respect to the subject's improvement 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.

¹ The Board has corrected the last row of the appellants' grid to reflect the improvement assessment per square foot values, instead of the total assessment per square foot values.

The parties submitted a total of eight comparable properties for the Board's consideration. The Board gave less weight to the appellants' comparables due to their differences in size, features and/or their dissimilar crawl-space foundation, when compared to the subject. The Board finds the board of review's comparables were most similar to the subject in location, style, size, age and features. The best comparables had improvement assessments ranging from \$47,989 to \$51,942 or from \$23.72 to \$28.82 per square foot of living area. The subject's improvement assessment of \$49,855 or \$24.51 per square foot of living area falls within the range established by the best comparables in this record. After considering adjustments to the comparables for differences when compared to the subject, the Board finds the subject's improvement assessment is supported. 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 assessment is not warranted.

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 the properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity, which exists on the basis of the evidence.

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: April 20, 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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