



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

APPELLANT: Barbara Kurpaska  
DOCKET NO.: 19-01917.001-F-1  
PARCEL NO.: 03-23-100-008

The parties of record before the Property Tax Appeal Board are Barbara Kurpaska, the appellant; 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:

<b>F/Land:</b>	\$456
<b>Homesite:</b>	\$10,533
<b>Residence:</b>	\$53,820
<b>Outbuildings:</b>	\$8,893
<b>TOTAL:</b>	\$73,702

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 consists of a 1.5-story dwelling of frame exterior construction with 1,794 square feet of living area.<sup>1</sup> The dwelling was constructed in 1993 and is approximately 26 years old. Features of the home include an unfinished basement, central air conditioning, a fireplace, a 2-car garage, two barns, and a stable. The property has a 7.13-acre site, composed of a 1.08-acre homesite, 5.77 acres of permanent pasture, and .28 acres of other farmland,<sup>2</sup> which is located in Caledonia, Poplar Grove Township, Boone County.

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<sup>1</sup> The parties differ slightly as to the subject's dwelling size. The Board finds the property record card submitted by the board of review to be the best evidence of dwelling size in the record.

<sup>2</sup> Details of the property not reported by the appellant were drawn from the subject's property record card submitted by the board of review.

A consolidated hearing was held for Docket Nos. 19-01917, 20-05964, and 21-05197. The appellant appeared before the Property Tax Appeal Board contending both assessment inequity and overvaluation as the bases of the appeal. The appellant seeks reductions in the homesite, residence, and outbuilding assessments without seeking a change in the \$456 farmland assessment.

In support of these arguments the appellant submitted information on three comparables located within 4.8 miles of the subject. The comparables consist of 2-story dwellings of frame exterior construction ranging in size from 1,824<sup>3</sup> to 2,968 square feet of living area. The homes are reported to be either 38 or 99 years old. Each dwelling has central air conditioning, a basement with one having finished area, and a 2-car or a 3-car garage. Comparable #3 has two fireplaces and comparable #1 has three outbuildings. The parcels contain either 5 or 10 acres of land area. The comparables have improvement assessments ranging from \$51,022 to \$65,597 or from \$31.62 to \$40.98 per square foot of living area. The comparables sold from May 2016 to August 2017 for prices of \$220,000 or \$230,000 or from \$74.12 to \$113.30 per square foot of living area, including land.

At hearing, the appellant testified that she purchased the subject property in 2013 as a foreclosure for \$225,000 and that the home needed repair. She stated that the home is on propane and does not have city services. The appellant argued that the appellant's comparables are superior to the subject and sold for less than the subject is assessed. The appellant also argued that while appellant comparable #1 was older than the subject, it has been renovated.

Based on this evidence, the appellant requested a reduced assessment for the homesite and residence of \$30,650, for an estimated market value of \$91,959 or \$51.26 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.<sup>4</sup> The appellant requested a reduced residential improvement assessment of \$20,150 or \$11.23 per square foot of living area.

Under cross-examination, the appellant testified that, as a real estate broker, she chooses comparables based on location, dwelling size, style, bedroom and bathroom count, condition, and site size. The appellant clarified that the information regarding her comparables was taken from the Multiple Listing Service (MLS) and that the MLS typically lists a home's age as 99 years when the actual age of the home is unknown, and that it could be older or newer than 99 years old. The appellant further testified that age is not necessarily a relevant factor when choosing comparables, as the home's condition is more important to consider. The appellant acknowledged that the subject home has a remodeled bathroom and kitchen. The appellant stated that she has listed the subject for sale, but could not recall when or for how much.<sup>5</sup> She stated further that the price she chose to list the subject for was to "test the market," rather than a reflection of the property's true value.

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<sup>3</sup> The board of review submitted a grid of the appellant's comparables, which notes that appellant comparable #2 has 1,824 square feet of living area, and which was not disputed by the appellant in rebuttal.

<sup>4</sup> Farm buildings are not assessed based on market value, but upon their contributory value to the farm, typically a depreciated cost approach.

<sup>5</sup> The board of review submitted a 2018 listing sheet for the subject showing a list price of \$459,900.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$80,590. The board of review disclosed the subject has a farmland assessment of \$456, a homesite assessment of \$10,533, a residence assessment of \$60,708, and an outbuilding assessment of \$8,893. Excluding the farmland and outbuilding preferential assessments, which are based on the property's agricultural economic value rather than fair cash value, the subject's homesite and residence assessments totaling \$71,241 reflect a market value of \$213,680 or \$119.11 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 has a residential improvement assessment of \$60,708 or \$33.84 per square foot of living area.

Boone County Assistant State's Attorney Karla Maville appeared on behalf of the Boone County board of review. Ms. Maville called Kathi Hendrickson, Multi-Township Assessor, to testify. Ms. Hendrickson described the subject as a "farmette" or a rural property with acreage, which is very sought-after in her jurisdiction and which holds its value. Ms. Hendrickson stated that she had personally viewed the exterior of the subject property in 2019 and the interior of the subject in 2021. Ms. Hendrickson stated that she takes the condition of a property into consideration when assessing that property. Hendrickson testified that the subject was in poor condition for the years under appeal.<sup>6</sup> Hendrickson explained that when selecting comparables, story height is of primary importance, as well as dwelling size, age, and condition, and that she does take MLS descriptions into account to make any corrections to the information she has. Hendrickson stated that appellant comparable #1 was a "nonvalid" sale. Hendrickson explained that appellant comparable #1 was not receiving a farm assessment. She asserted that appellant comparable #2 differs from the subject in age, proximity, and dwelling size, and appellant comparable #3 differs from the subject in dwelling size. Hendrickson stated that the board of review's comparables are closer to the subject in dwelling size, proximity, and age than the appellant's comparables. She noted that no evidence was submitted with respect to the subject farm building values, but that the farm buildings are functional. She stated that she corrected the subject's square footage and that the 2019 assessment is based on the correct square footage.

On cross-examination, Hendrickson confirmed that she did not manipulate the data for the subject or comparables in order to support her assessment. Contrary to the appellant's assertion, Hendrickson contended that it was not in her best interest to assess property at the highest possible value, and that she uses the three-year median of sales to develop the assessment. Hendrickson then explained that appellant comparable #1 was not an arm's length transaction as this property sold in 2017 to multiple parties and again in 2019 to an adjacent property owner.

Under questioning by the Administrative Law Judge, Hendrickson testified that the subject's outbuildings were not valued based on their market value, rather they were valued based on their cost and depreciation.

In support of its contention of the correct assessment the board of review submitted information on four comparables. Comparable #1 is the same property as appellant comparable #3. The comparables consist of 1-story, 1.5-story, or 2-story dwellings of frame exterior construction

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<sup>6</sup> Hendrickson testified that although the subject's condition was listed as "Good" on the comparable grid submitted by the board of review, it is correctly listed as "Poor" in the assessor's computer system.

ranging in size from 2,016 to 2,968 square feet of living area. The dwellings were built from 1964 to 1995. Each dwelling has central air conditioning, one or two fireplaces, a basement with two having finished area, and a garage ranging in size from 432 to 896 square feet of building area. Comparable #2 has an outbuilding and comparable #4 has five outbuildings. The parcels range in size from 1.97 to 11.86 acres of land area. The comparables have improvement assessments ranging from \$52,606 to \$72,563 or from \$31.55 to \$48.52 per square foot of living area. The comparables sold from May 2016 to April 2018 for prices ranging from \$220,000 to \$290,000 or from \$74.12 to \$137.35 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In rebuttal, the appellant argued the condition of the subject was inferior to the comparables in the record, with many features needing to be repaired or replaced. The appellant argued that the appellant's comparables were in superior condition to the subject and have superior amenities, while being assessed lower than the subject.

### **Conclusion of Law**

The taxpayer contends in part 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 appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board, with one comparable being common to the parties. The Board has given reduced weight to the appellant's comparables #1 and #2, as well as board of review comparables #3 and #4, due to differences in age or design when compared to the subject.

The Board finds the best evidence of assessment equity to be the parties' shared comparable and board of review comparable #2, which have varying degrees of similarity to the subject. These comparables have improvement assessments of \$61,954 and \$72,563 or \$24.45 and \$30.72 per square foot of living area, respectively. The subject's improvement assessment, excluding outbuildings, of \$60,708 or \$33.84 per square foot of living area is below the two best comparables in this record overall. The Board finds, despite the equity evidence, that the testimony of the Multi-Township Assessor warrants a reduction due to the subject's inferior condition compared to each of the comparables in the record. Based on this record and after considering adjustments to the best comparables for differences from the subject, the Board finds the record evidence demonstrated by clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is justified.

The appellant also 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). After an analysis of the evidence and testimony, and considering the reduction in assessment for inequity, the Board finds that no further reduction in the subject's assessment is warranted on market value grounds.

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: March 26, 2024



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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