



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

APPELLANT: David Fonda
DOCKET NO.: 19-09128.001-R-1
PARCEL NO.: 15-10-01-402-025

The parties of record before the Property Tax Appeal Board are David Fonda, the appellant; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$21,645
IMPR.: \$0
TOTAL: \$21,645

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Stephenson 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 .53 of an acre of vacant land with approximately 20 feet of lake frontage. The property is located in Rock Grove Township, Stephenson County.

The appellant contends both overvaluation and assessment inequity as the bases of the appeal. In support of the overvaluation argument the appellant completed Section IV – Recent Sale Data of the appeal petition. The appellant disclosed the subject property was purchased on March 9, 2016 for a price of \$60,000. The appellant identified the seller as Jayne Cummings and indicated the parties were not related. The appellant further disclosed the property was sold by a realtor and the property had been advertised in the Multiple Listing Service (MLS) and local newspaper for a period of 10 years.

In further support of these arguments, the appellant provided assessment data on four vacant land comparables, as well as sales data on three of the comparables and one active listing. The

comparables are located from 900 feet to .8 of a mile from the subject property. The comparables range in size from .40 to .51 of an acre of land area and have reported lake frontages that range in size from from 68 to 87 feet of land area. The appellant reported that comparables #1 through #3 sold from May 2016 to May 2019 for prices ranging from \$115,000 to \$160,000. The appellant provided a computer printout of the active listing associated with his comparable #4, which disclosed the property was advertised for sale for a price of \$205,000. Included with the submission, the appellant provided aerial photographs of the subject and each of his comparables depicting the locations of these properties with respect to the lake and lake frontage land area. The comparables each have a land assessment of \$33,333.

The appellant argued that the subject property has barely 20 feet of lake frontage and the balance of the lot is landlocked against a common park area, as shown in the plat of survey included with his submission. The appellant asserted that this feature has rendered his lakefront as less desirable and less valuable than most other lake front lots around the lake. The appellant contends that the comparable properties cited in this appeal have superior location influence, superior lake frontage, superior utility, and sold for much higher prices than the subject property.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property has a total assessment of \$33,333 reflecting a market value of \$99,680, when using the 2019 three-year average median level of assessment for Stephenson County of 33.44% as determined by the Illinois Department of Revenue. The subject property has a land assessment of \$33,333.

Based on this evidence, the appellant requested a reduction in the subject's assessment to \$21,645.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property.

Conclusion of Law

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

The Board finds the only evidence of market value in the record to be the purchase of the subject property in March 2016 for a price of \$60,000 and four comparable properties. The Board gives less weight to the four comparables due to their superior locations, superior lake frontage and superior utility when compared to the subject. Furthermore, the Board gives less weight to the vacant land listing as this property has not sold. The Board finds the best evidence of market value to be the subject's purchase price which is below the market value as reflected by the assessment. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax

Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property commensurate with the appellant's request is warranted.

The appellant also argued assessment inequity as an alternative 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 record contains four assessment equity comparables for the Board's consideration. After considering the assessment reduction granted to the subject property based on market value consideration, the Board finds the subject property is equitably assessed. Therefore, no further reduction in the subject's assessment is warranted based on the principles of uniformity.

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: January 18, 2022



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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