



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

APPELLANT: James Davis  
DOCKET NO.: 20-01532.001-R-1  
PARCEL NO.: 05-12-101-002

The parties of record before the Property Tax Appeal Board are James Davis, 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 **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:** \$9,360  
**IMPR.:** \$78,421  
**TOTAL:** \$87,781

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 2020 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 brick and vinyl siding exterior construction with 2,508 square feet of living area. The dwelling was constructed in 2004 and is approximately 16 years old. Features of the home include a full basement, central air conditioning, 2.5 bathrooms, two fireplaces, and a 3-car garage. The property has an approximately 19,467, or 0.45 acre, square foot site and is located in Poplar Grove, Belvidere Township, Boone County.

The appellant contends assessment inequity with regard to the improvement as the basis of the appeal. In support of this argument the appellant submitted information on three equity comparables. The comparables are located approximately one-half block from the subject and within the same assessment neighborhood code as the subject. The comparables are improved with two-story homes of wood siding or brick and wood siding exterior construction ranging in size from 2,468 to 2,730 square feet of living area. The dwellings were built in 2003 or 2004.

Each home has a full or partial basement, central air conditioning, 1.5 bathrooms, a fireplace, and a 2-car or a 3-car garage. The comparables have improvement assessments ranging from \$72,534 to \$77,521 or from \$27.39 to \$31.41 per square foot of living area.<sup>1</sup> Based on this evidence, the appellant requested a reduction in the subject's improvement assessment to \$71,072 or \$28.34 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 \$87,781. The subject property has an improvement assessment of \$78,421 or \$31.27 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on the assessments of properties located in the subject's subdivision, together with a map of the subject's subdivision.<sup>2</sup> The board of review also submitted a brief contending that the appellant submitted 2019 assessment information for the appellant's comparables which cannot be compared to the 2020 assessment at issue in this appeal. The board of review asserted the subject's subdivision has 32 two-story homes built between 2002 and 2006 by the same builder with similar quality of construction and amenities, which have a median improvement assessment of \$31.43 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

### **Conclusion of Law**

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

The record contains a total of three equity comparables for the Board's consideration, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$72,534 to \$77,521 or from \$27.39 to \$31.41 per square foot of living area. The subject's improvement assessment of \$78,421 or \$31.27 per square foot of living area falls above the range established by the best comparables in terms of total improvement assessment but within the range on a per square foot basis, which appears to be justified given the subject has one full bathroom and one fireplace more than these comparables. Based on this record and after considering appropriate adjustments to the best

---

<sup>1</sup> The board of review argued that the appellant presented 2019 assessments rather than assessments for the 2020 tax year at issue in this appeal. The board of review submitted the 2020 assessments for the appellant's comparables, which were not refuted by the appellant.

<sup>2</sup> To the extent that the board of review did not present sufficient information regarding the features and amenities of these properties for the Board to conduct a meaningful analysis of these properties compared to the subject, the Board shall not consider these comparables further herein; provided, however, that the Board shall consider the 2020 assessment information provided by the board of review for the appellant's comparables, which the appellant described in Section V of the appeal petition.

comparables for differences when compared to the subject, the Board finds the appellant 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 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: July 19, 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

State of Illinois  
Property Tax Appeal Board  
William G. Stratton Building, Room 402  
401 South Spring Street  
Springfield, IL 62706-4001

APPELLANT

James Davis  
204 Boeing Trail  
Poplar Grove, IL 61065

COUNTY

Boone County Board of Review  
Boone County Assessment Office  
1208 Logan Avenue  
Belvidere, IL 61008