



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

APPELLANT: Ann Marie Warren
DOCKET NO.: 20-05947.001-R-1
PARCEL NO.: 03-31-304-017

The parties of record before the Property Tax Appeal Board are Ann Marie Warren, 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: \$8,333
IMPR.: \$80,048
TOTAL: \$88,381

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 2-story dwelling of vinyl siding and brick exterior construction with 2,536 square feet of living area. The dwelling was constructed in 2000. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 3-car garage. The property has a 0.47 of an acre site and is located in Loves Park, Caledonia Township, Boone County.

The appellant contends both overvaluation and assessment inequity with regard to the improvement assessment as the bases of the appeal. In support of these arguments, the appellant submitted information on four comparables located within 0.80 of a mile from the subject, three of which are within the same assessment neighborhood code as the subject. The parcels range in size from 0.29 to 0.44 of an acre of land area¹ and are improved with 2-story homes of vinyl

¹ Additional details regarding these comparables not reported by the appellant are found in their property record cards submitted by the board of review.

siding and brick exterior construction ranging in size from 2,276 to 2,621 square feet of living area. The dwellings were built from 2000 to 2005. Each home has a basement, two of which have finished area,² central air conditioning, a fireplace, and one or two garages ranging in size from 266 to 792 square feet of building area. The comparables sold from March 2019 to July 2020 for prices ranging from \$224,900 to \$244,000 or from \$88.90 to \$99.52 per square foot of living area, including land. The comparables have improvement assessments ranging from \$66,633 to \$79,677 or from \$27.06 to \$31.97 per square foot of living area.

The appellant also disclosed that the subject property was purchased in July 2018 for a price of \$237,500 or \$93.65 per square foot of living area, including land.

Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$88,381. The subject's assessment reflects a market value of \$265,249 or \$104.59 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Boone County of 33.32% as determined by the Illinois Department of Revenue. The subject has an improvement assessment of \$80,048 or \$31.56 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on six comparables, four of which are located in the same assessment neighborhood code as the subject. The parcels range in size from approximately 0.27 to 0.56 of an acre of land area and are improved with 2-story homes of vinyl siding and brick exterior construction ranging in size from 2,528 to 2,950 square feet of living area. The dwellings were built from 2004 to 2008. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 400 to 1,140 square feet of building area. The comparables sold from September 2017 to November 2020 for prices ranging from \$295,000 to \$372,000 or from \$105.17 to \$131.06 per square foot of living area, including land. The comparables have improvement assessments ranging from \$79,945 to \$105,145 or from \$30.93 to \$35.64 per square foot of living area.

The board of review submitted a brief contending that one of the appellant's comparables is located in a different neighborhood than the subject and that comparable #3 was not a valid sale.

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

Conclusion of Law

The appellant contends in part 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 did not

² Details regarding finished basement area are found in the listing sheets for these comparables presented by the appellant.

meet this burden of proof and a reduction in the subject's assessment for overvaluation is not warranted.

The record contains a total of ten comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparables #3, #4, and #5, due to substantial differences from the subject in basement finish. Moreover, the board of review challenged the sale of the appellant's comparable #3 as invalid, which was not refuted by the appellant in written rebuttal. The board of review's comparables #3, #4, and #5 also sold less proximate in time to the assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #1 and the board of review's comparables #1, #2, and #6, which are relatively similar to the subject in dwelling size, age, lot size, location, and features. These most similar comparables sold from January to November 2020 for prices ranging from \$229,000 to \$346,000 or from \$99.52 to \$131.06 per square foot of living area, including land. The subject's assessment reflects a market value of \$265,249 or \$104.59 per square foot of living area, including land, which is within the range established by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds a reduction in the subject's assessment is not justified.

The appellant also 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 for assessment inequity is not warranted.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables #2, #3, and #4 and the board of review's comparables #3, #4, and #5, due to substantial differences from the subject in basement finish.

The Board finds the best evidence of assessment inequity to be the appellant's comparable #1 and the board of review's comparables #1, #2, and #6, which are relatively similar to the subject in dwelling size, age, lot size, location, and features. These most similar comparables have improvement assessments ranging from \$71,822 to \$90,860 or from \$31.21 to \$33.30 per square foot of living area. The subject has an improvement assessment of \$80,048 or \$31.56 per square foot of living area, which is within the range established by the best comparables in this record.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. 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. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, based on the evidence and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds that the subject's assessment as established by the board of review is correct and no reduction is warranted.

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

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: February 21, 2023



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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