



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

APPELLANT: Barbara Kurpaska
DOCKET NO.: 20-05964.001-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:

| | |
|----------------------|----------|
| F/Land: | \$520 |
| Homesite: | \$10,533 |
| Residence: | \$53,820 |
| Outbuildings: | \$8,893 |
| TOTAL: | \$73,766 |

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 1.5-story dwelling of frame exterior construction with 1,794 square feet of living area.¹ The dwelling was constructed in 1993 and is approximately 27 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,² which is located in Caledonia, Poplar Grove Township, Boone County.

¹ 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.

² 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 overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparables located within 7 miles of the subject. The comparables consist of 1.5-story or 2-story dwellings of frame exterior construction ranging in size from 1,228 to 2,308 square feet of living area. The homes are reported to be 13 to 62 years old. Each dwelling has central air conditioning, a fireplace, and a basement. Two comparables each have a 2-car garage. Comparable #1 has an additional 1,104 square foot dwelling.³ The parcels range in size from 5.02 to 10 acres of land area. The comparables sold from November 2019 to July 2020 for prices of \$160,000 or \$255,000 or from \$69.32 to \$162.87 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced assessment for the homesite and residence of \$30,683, for an estimated market value of \$92,058 or \$51.31 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.⁴

The Board takes judicial notice that this property was the subject matter of an appeal before the Board the prior year under Docket No. 19-01917-F-1. In the 2019 appeal, the Board issued a decision lowering the assessment of the subject property to \$73,702 based on the evidence and testimony of the parties.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$86,124. The board of review disclosed the subject has a farmland assessment of \$520, a homesite assessment of \$10,533, a residence assessment of \$66,178, 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 \$76,711 reflect a market value of \$230,225 or \$128.33 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.

In support of its contention of the correct assessment the board of review submitted information on five comparables. The comparables consist of 1-story or 1.5-story dwellings of wood or vinyl siding exterior construction ranging in size from 1,056 to 2,674 square feet of living area. The dwellings were built from 1974 to 1994. Each dwelling has central air conditioning and a basement with four having finished area. One comparable has a fireplace and four comparables each have a garage ranging in size from 624 to 1,200 square feet of building area. Four comparables each have one or two barns and comparable #3 has an additional 966 square foot detached garage. The parcels range in size from 4.8 to 11.44 acres of land area. The comparables sold from July 2020 to March 2021 for prices ranging from \$285,000 to \$490,000 or from \$175.81 to \$269.89 per square foot of living area, including land. Based on this evidence, the board of review requested confirmation of the subject's assessment.

³ The board of review submitted a grid of the appellant's comparables, which notes that appellant comparable #1 has an additional dwelling, which was not disputed by the appellant in rebuttal.

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

Conclusion of Law

The appellant 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).

As an initial matter, the Board takes judicial notice that this property was the subject matter of an appeal for the 2019 tax year under Docket No. 19-01917-F-1, in which the Board issued a decision lowering the total assessment of the subject to \$73,702 based on the evidence submitted by the parties.

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The record indicates that the subject property is an owner-occupied dwelling. The Board also finds that the 2019 and 2020 tax years are within the same general assessment period and that no equalization factor was applied in Poplar Grove Township in 2020. Furthermore, the decision of the Property Tax Appeal Board for the 2019 tax year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold as of the January 1, 2020 assessment date in order to establish a different fair cash value. Therefore, applying section 16-185 of the Property Tax Code results in a reduced total assessment of \$73,766.

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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APPELLANT

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COUNTY

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