



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

APPELLANT: Gail Greenblatt  
DOCKET NO.: 20-06453.001-F-1  
PARCEL NO.: 03-34-276-003

The parties of record before the Property Tax Appeal Board are Gail Greenblatt, 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:

<b>F/Land:</b>	\$4,471
<b>Homesite:</b>	\$22,049
<b>Residence:</b>	\$62,875
<b>Outbuildings:</b>	\$3,540
<b>TOTAL:</b>	\$92,935

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-story dwelling of wood siding exterior construction with 2,043 square feet of living area. The dwelling was constructed in 1975 and has an effective age of 1995. Features of the home include a basement, central air conditioning, a fireplace, and a 541 square foot garage. The property has a 39.87 acre site and is located in Belvidere, Caledonia Township, Boone County.

The appellant contends assessment inequity regarding the residence assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables, one of which is located in a different township than the subject. The comparables are improved with 1-story homes of brick, wood siding, or brick and wood siding

exterior construction ranging in size from 1,424 to 2,077 square feet of living area.<sup>1</sup> The dwellings were built from 1967 to 1984, with comparables #2, #3, and #4 having effective ages of 1985, 1987, and 1996, respectively. Each home features a basement, two of which have finished area and one of which is a walkout basement, and a garage ranging in size from 576 to 780 square feet of building area. Two comparables each have one or two fireplaces and two comparables are reported to have central air conditioning. The comparables have residence assessments ranging from \$38,084 to \$67,869 or from \$22.67 to \$35.71 per square foot of living area.<sup>2</sup>

The appellant submitted a brief contending that comparable #1 is the most similar to the subject property and the other comparables are similar in age but have additional features and amenities the subject lacks.

Based on this evidence the appellant requested a reduction in the subject's residence assessment to \$52,063 or \$25.48 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 \$92,935. The subject property has a residence assessment of \$62,875 or \$30.78 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on eight equity comparables, together with a grid analysis of the appellant's comparables, a map depicting the locations of the board of review's comparables in relation to the subject, and property record cards for the board of review's comparables.

The comparables are improved with 1-story homes of brick, wood siding, vinyl siding and brick, or wood siding and brick exterior construction ranging in size from 1,512 to 2,220 square feet of living area. The dwellings were built from 1967 to 1978 with reported effective ages ranging from 1983 to 1996. Each home features a basement, five of which have finished area, central air conditioning, and one or two garages ranging in size from 384 to 1,600 square feet of building area. Seven homes each have one or two fireplaces. Comparables #4 and #6 each have a 675 or 816 square foot barn. The comparables have residence assessments ranging from \$51,746 to \$71,660 or from \$30.73 to \$38.94 per square foot of living area.

The board of review submitted a brief asserting that the subject has been incorporated into the Hidden Groves subdivision, which was commenced in 2003. The board of review further asserted that homes in the Hidden Groves subdivision have lots ranging in size from 0.75 of an acre to 1 acre and a median sale price of \$295,000. The board of review contended the subject property sold for \$330,000 in 2019. The board of review stated the appellant's comparables #2 and #3 are located in the same township as the subject.

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

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<sup>1</sup> The comparables' dwelling sizes are found in their property record cards presented by the appellant.

<sup>2</sup> The board of review reported comparable #3 has a residence assessment of \$50,844 or \$35.71 per square foot of living area, which was not refuted by the appellant in written rebuttal.

In written rebuttal, the appellant argued the subject property is not located within the Hidden Grove subdivision and is not subject to that subdivision's covenants, and the appellant is not a member of the subdivision association. The appellant contended the homes in that subdivision were newer homes than the subject dwelling. The appellant explained the purchase price for the subject property included the subject's farmland and buildings. The appellant also asserted the board of review's comparables are not farm properties like the subject.

### **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 eleven equity comparables, with one common comparable, for the Board's consideration. The Board gives less weight to the appellant's comparables #1 and #4, which are located in different townships than the subject. The Board also gives less weight to the appellant's comparable #3 and the board of review's comparables #4, #6, and #8, due to substantial differences from the subject in dwelling size as these comparables are from 18% to 30% smaller homes than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #5 and the board of review's comparables #1, #2, #3, and #7, which are more similar to the subject in dwelling size, age, location, and some features, although four of these comparables have finished basement area unlike the subject, suggesting downward adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables have improvement assessments that range from \$55,981 to \$71,660 or from \$30.73 to \$38.75 per square foot of living area. The subject's improvement assessment of \$62,875 or \$30.78 per square foot of living area falls within the range established by the best comparables in this record. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, such as dwelling size and basement finish, 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

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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