



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

APPELLANT: Kenneth and Audrey Karrels
DOCKET NO.: 20-06460.001-R-1
PARCEL NO.: 03-31-326-024

The parties of record before the Property Tax Appeal Board are Kenneth and Audrey Karrels, the appellants, by attorney James A. Rodriguez, of Guyer & Enichen in Rockford; 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: \$11,333
IMPR.: \$78,167
TOTAL: \$89,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 siding and brick exterior construction with 2,072 square feet of living area. The dwelling was constructed in 2006.¹ Features of the home include a basement, central air conditioning, and an 864 square foot garage. The property has a 0.652 acre site and is located in Loves Park, Caledonia Township, Boone County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.50 of a mile from the subject. The parcels range in size from 0.27 to 0.36 of an acre and are improved with 1-story homes of siding and brick exterior construction ranging in size from 2,153 to 2,528 square feet of living area. The dwellings were built from 2004 to 2006. Each home has a basement, central air conditioning, a fireplace, and a garage ranging in size from 680 to 903 square feet of building

¹ The board of review reported the subject home was built in 2006, which the appellants accepted in written rebuttal.

area. The comparables sold from April 2017 to May 2019 for prices ranging from \$235,000 to \$286,000 or from \$104.21 to \$123.50 per square foot of living area, including land. Based on this evidence the appellants 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 \$89,500. The subject's assessment reflects a market value of \$268,607 or \$129.64 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 eight comparable sales, together with a grid analysis of the appellants' comparables. Comparables #5 and #6 are the same properties as the appellants' comparables #3 and #2, respectively. The parcels range in size from 0.26 to 0.6961 of an acre of land area and are improved with 1-story homes of vinyl siding and brick exterior construction ranging in size from 1,934 to 2,528 square feet of living area. The dwellings were built from 2001 to 2007. Each home has a basement, two of which are reported to have finished area, central air conditioning, a fireplace, and a garage ranging in size from 700 to 967 square feet of building area. Comparable #8 has an inground swimming pool. The comparables sold from March 2017 to September 2020 for prices ranging from \$259,900 to \$298,000 or from \$113.13 to \$146.75 per square foot of living area, including land.

The board of review submitted a brief asserting the appellants' comparables are located within the same subdivision as the subject but the appellants reported an incorrect year built and number of bathrooms for the subject. The board of review presented copies of building permits indicating the subject was built in 2006 and the board of review reported the subject has two full bathrooms. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants argued the subject has an unfinished basement and should be assessed lower than properties with finished basements. The appellants presented listing sheets for the board of review's comparables which disclose the board of review's comparables #1, #2, #3, #4, #7 and #8 have finished basement or lower level area.

Conclusion of Law

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

The record contains a total of ten comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the board of review's comparables #1, #2, #3, #7, and #8, the appellants' comparable #3/board of review's comparable #5, and the appellants' #4, which sold less proximate to the assessment date than other comparables in this record.

Moreover, the board of review's comparable #8 has an inground swimming pool unlike the subject. The Board gives less weight to the appellants' comparable #2/board of review's comparable #6, which is a substantially larger home than the subject.

The Board finds the best evidence of market value to be the appellants' comparable #1 and the board of review's comparable #4, which are similar to the subject in dwelling size, age, location, and some features. These two most similar comparables sold for prices of \$235,000 and \$275,000 or for \$104.21 and \$142.19 per square foot of living area, including land. The subject's assessment reflects a market value of \$268,607 or \$129.64 per square foot of living area, including land, which is bracketed 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.

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:

May 16, 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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