



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

APPELLANT: Leanna Clinton  
DOCKET NO.: 20-06461.001-R-1  
PARCEL NO.: 05-05-300-016

The parties of record before the Property Tax Appeal Board are Leanna Clinton, the appellant, 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:** \$38,843  
**IMPR.:** \$252,449  
**TOTAL:** \$291,292

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 2021 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 stone and stucco exterior construction<sup>1</sup> with 4,999 square feet of living area. The dwelling was constructed in 2011. Features of the home include a basement, central air conditioning, an 1,126 square foot garage, an 1,152 square foot garage and an inground swimming pool. The property has a 10.02 acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales located from 1.2 to 3.0 miles from the subject. The parcels range in size from 1.09 to 8.39 acres of land area and are improved with 2-story homes of brick or wood siding exterior construction ranging in size from 3,447 to 5,930

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<sup>1</sup> The parties differ regarding the subject's exterior construction. The Board finds the best evidence of exterior construction is found in the board of review's evidence, which contains a photograph of the subject home.

square feet of living area. The dwellings were built from 1990 to 2001. Each home has a basement with finished area, central air conditioning, one to three fireplaces, one or two garages ranging in size from 312 to 1,152 square feet of building area, and an inground swimming pool. Comparable #1 also has an indoor basketball court. The comparables sold from September 2017 to August 2019 for prices ranging from \$458,333 to \$720,000 or from \$112.98 to \$193.51 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 \$291,292. The subject's assessment reflects a market value of \$874,226 or \$174.88 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 appellant's comparables and a map depicting the locations of the board of review's comparables in relation to the subject. Comparable #2 is the same property as the appellant's comparable #3. The parcels range in size from 1.18 to 3.05 acres of land area and are improved with 2-story homes of rick or vinyl siding and brick exterior construction ranging in size from 3,256 to 5,738 square feet of living area. The dwellings were built from 2001 to 2009. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 635 to 1,605 square feet of building area. Six comparables each have an inground swimming pool. The comparables sold from December 2017 to December 2020 for prices ranging from \$537,500 to \$1,187,000 or from \$158.68 to \$261.84 per square foot of living area, including land. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant presented listing sheets for the board of review's comparables. The appellant contended the board of review's comparables differ from the subject in dwelling size and amenities and that the board of review's comparable #6 did not have an inground swimming pool at the time of sale. The appellant argued the subject does not have a finished basement and should be assessed lower than the comparables in the record.

### **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). 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 comparable sales, with one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparables and the board of review's comparables #1, #2, #3, #4, and #8, which includes the common comparable, due to substantial differences from the subject in dwelling size and/or which 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 board of review's comparables #5, #6, and #7, which are similar to the subject in dwelling size, age, location, and features, although these comparables have significantly smaller lots than the subject, have finished basement area unlike the subject, and have one garage compared to the subject's two garages, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These most similar comparables sold for prices ranging from \$739,900 to \$1,187,000 or from \$159.05 to \$261.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$874,226 or \$174.88 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 when compared to 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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