



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

APPELLANT: Daniel and Amanda Clinton
DOCKET NO.: 20-06462.001-R-1
PARCEL NO.: 05-17-452-001

The parties of record before the Property Tax Appeal Board are Daniel and Amanda Clinton, 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 **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:

LAND: \$52,886
IMPR.: \$158,696
TOTAL: \$211,582

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 2-story dwelling of stucco exterior construction with 3,996 square feet of living area. The dwelling was constructed in 2018. Features of the home include a basement, central air conditioning, a fireplace, and a 1,036 square foot garage. The property has a 1.1199 acre site and is located in Belvidere, Belvidere 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 and within the same subdivision as the subject.¹ The parcels range in size from 2.08 to 2.20 acres of land area and are improved with 2-story homes of brick or brick and vinyl siding exterior construction ranging in size from 3,303 to 4,286 square feet of living area. The

¹ Additional details regarding these comparables not reported by the appellants are found in the board of review's evidence.

dwellings were built from 1993 to 1996. Each home has a basement with finished area, central air conditioning, two or three fireplaces, and one or two garages ranging in size from 765 to 1,105 square feet of building area. Comparable #3 has an inground swimming pool. The comparables sold from September 2018 to August 2019 for prices ranging from \$310,000 to \$650,000 or from \$93.85 to \$151.66 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 \$219,331. The subject's assessment reflects a market value of \$658,256 or \$164.73 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 seven comparable sales, together with a grid analysis of the appellants' comparables. One of the board of review's comparables is located in the same subdivision as the subject. The parcels range in size from 1.18 to 3.05 acres of land area and are improved with 2-story homes of brick, vinyl siding and brick, or vinyl siding and stucco exterior construction ranging in size from 3,256 to 4,914 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 1,354 square feet of building area. Five comparables each have an inground swimming pool. The comparables sold from December 2017 to December 2020 for prices ranging from \$537,500 to \$1,100,000 or from \$158.68 to \$261.84 per square foot of living area, including land.

The board of review submitted a brief contending the appellants' comparables are approximately 20 year older homes than the subject and the appellants' comparable #3 was not a valid sale.

In written rebuttal, the appellants argued that the board of review's comparables, due to substantial differences from the subject in dwelling size, basement finish, location, and amenities. The appellants argued the listing sheets for these comparables presented by the appellants in rebuttal provide more accurate information regarding the dwelling sizes of these comparables.

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 met this burden of proof and a reduction in the subject's assessment is warranted.

The record contains a total of eleven comparable sales for the Board's consideration. The Board gives less weight to the appellants' comparables #3 and #4 and the board of review's comparables #1, #2, #4, and #6 which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board also gives less weight to the

appellants' comparable #2 and the board of review's comparables #1, #4, and #7, due to substantial differences from the subject in dwelling size.

The Board finds the best evidence of market value to be the appellants' comparable #1 and the board of review's comparables #3 and #5, which are more similar to the subject in dwelling size and sold more proximate to the assessment date, but have varying degrees of similarity to the subject in age, site size, and features. These comparables are much older homes on larger sites than the subject; these comparables have finished basement area unlike the subject; one of these comparables has an inground swimming pool unlike the subject; and one of these comparables has two garages unlike the subject, 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 \$550,000 to \$739,900 or from \$151.66 to \$159.05 per square foot of living area, including land. The subject's assessment reflects a market value of \$658,256 or \$164.73 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of total market value and above the range on a price per square foot basis and appears to be excessive after considering appropriate adjustments to the best comparables for differences from the subject. Based on this record, the Board finds a reduction in the subject's assessment is 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Daniel and Amanda Clinton, by attorney:
James A. Rodriguez
Guyer & Enichen
2601 Reid Farm Road
Suite B
Rockford, IL 61114

COUNTY

Boone County Board of Review
Boone County Assessment Office
1208 Logan Avenue
Belvidere, IL 61008