



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

APPELLANT: Wayne Canale
DOCKET NO.: 20-07493.001-R-1
PARCEL NO.: 18-13-36-230-015

The parties of record before the Property Tax Appeal Board are Wayne Canale, the appellant; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$3,525
IMPR.: \$4,702
TOTAL: \$8,227

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Stephenson 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 frame exterior construction with 1,214 square feet of living area. The dwelling was constructed in 1897 and is approximately 123 years old. Features of the home include a basement and a 702 square foot garage. The property has a 12,177 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on eight comparable sales. The parcels range in size from 2,700 to 55,321 square feet of land area and are improved with 1.5-story or 2-story homes of frame or asphalt exterior construction ranging in size from 1,060 to 1,795 square feet of living area. The dwellings range in age from 114 to 133 years old. Seven comparables each have a basement; one comparable has central air conditioning; and three comparables each have a garage ranging in size from 280 to 432 square feet of building area. The comparables sold from October 2017 to August 2020 for prices ranging from \$1,500 to \$11,000 or from \$0.97 to \$8.93 per square foot of

living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment to \$4,000 which would reflect a market value of \$12,001 or \$9.89 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$8,227. The subject's assessment reflects a market value of \$24,602 or \$20.27 per square foot of living area, land included, when using the 2020 three year average median level of assessment for Stephenson County of 33.44% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on ten comparable sales, together with transfer tax declarations and property record cards for these comparables and a map depicting the locations of these comparables in relation to the subject. The parcels range in size from 4,707 to 22,216 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of frame, siding, or stucco exterior construction ranging in size from 957 to 2,630 square feet of living area. The dwellings were built from 1872 to 1929. Each home has a basement, two of which have finished area. Six comparable each have central air conditioning; two homes each have one or two fireplaces; seven comparables each have a garage ranging in size from 260 to 768 square feet of building area; and one home has a 360 square foot carport. The comparables sold from April 2017 to November 2020 for prices ranging from \$15,500 to \$59,895 or from \$14.55 to \$62.48 per square foot of living area, including land. The board of review also submitted a list of land equity comparables, which is not responsive to the appellant's overvaluation argument and will not be further considered herein.

The board of review further presented a brief asserting the township assessor last inspected the subject on February 11, 2020 and noted a number of maintenance and repair items. The board of review further explained that subject is located on a main road. With respect to its comparables, the board of review asserted that comparables #1, #6, and #7 had condition issues at the time of sale and suggested that comparable #9 may also have had condition issues at the time of sale.¹

In its brief, the board of review challenged the appellant's comparables. With respect to comparable #1, the board of review contended it is located 2.3 miles from the subject and was not advertised for sale as indicated on a form filed with the township assessor, a copy of which was presented by the board of review. With respect to comparables #2, #4, #6, #7, and #8, the board of review contended these properties were located one mile or more from the subject and were in poor condition. The board of review asserted comparable #3 was in poor condition and questioned whether comparable #3 was an arm's length sale because there was no listing for this property. The board of review also asserted comparable #5 was in poor condition and stated the property sold as an "Estate Sale." The board of review argued that the appellant's comparables were all located in inferior marketing areas.

¹ In the board of review's grid analysis, the board of review noted that comparable #1 was uninhabitable at the time of sale and repairs were ongoing in February 2020 and comparable #7 had major water damage in 2013 but some repairs had been made by the 2020 sale.

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

In written rebuttal, the appellant presented photographs of the subject property and asserted repairs and maintenance were needed for the subject property, which the appellant contended would cost \$40,000. The appellant further asserted that the subject property is located near a busy intersection and that trucks frequently drive into the subject's yard, causing damage to the sewer line.

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 eighteen comparable sales for the Board's consideration. The Board gives less weight to the appellant's comparable #1 and #3 through #8, due to substantial differences from the subject in dwelling size, garage amenity, and/or foundation type and/or which sold less proximate in time to the January 1, 2020 assessment date than other comparables in this record. The Board gives less weight to the appellant's comparable #2, which was not advertised for sale and was not an arm's length sale. The Board gives less weight to the board of review's comparables #1, #2, #3, #5, #6, #8, #9, and #10, due to substantial differences from the subject dwelling size or garage amenity 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 #4 and #7, which are relatively similar to the subject in dwelling size, age, lot size, and some features, although these comparables are larger homes than the subject dwelling, have central air conditioning unlike the subject, have smaller garages and smaller lots than the subject, and one comparable has no condition issues like the subject, suggesting that adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in February and July 2020 for prices of \$58,425 and \$39,200 or \$44.53 and \$27.11 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$24,602 or \$20.27 per square foot of living area, including land, which is below 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 from the subject, such as dwelling size, garage size, lot size, condition, and central air conditioning amenity, 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:

November 22, 2022



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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