



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

APPELLANT: Nathan T. & Karolyn A. Miller
DOCKET NO.: 20-09272.001-R-1
PARCEL NO.: 05-15-35-400-009

The parties of record before the Property Tax Appeal Board are Nathan T. & Karolyn A. Miller, the appellants; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$9,475
IMPR.: \$50,364
TOTAL: \$59,839

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 one-story ranch style dwelling of vinyl siding exterior construction with 1,837 square feet of living area. The dwelling was constructed in 2003 and is approximately 17 years old. Features of the home include a basement with finished area, central air conditioning, one fireplace and a 2-car garage. The property has a 2.59-acre site and is located in Ridott, Ridott Township, Stephenson County.

The subject property is an owner-occupied residence that was the subject matter of an appeal before the Property Tax Appeal Board the prior year under Docket Number 2019-09374.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the assessment of the subject property to \$58,666 based on the evidence. The Board takes notice that 2017 was the first year of the general assessment cycle in Ridott Township.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted evidence documenting a 2017 sale of the subject property along with an appraisal estimating the subject property had a market value of \$193,000 as of October 15, 2020. The appraisal was prepared by Jeffrey E. Johnson, a Certified Residential Real Estate Appraiser. The appraisal was prepared in support of a refinancing transaction for the lender/client, German American State Bank.

In estimating the market value of the subject property, the appraiser developed the sales comparison approach to value selecting three comparable sales located from 1.81 to 12.52 miles from the subject property. The comparables have varying degrees of similarity to the subject in location, site size, age, and other features. The comparables sold from February to July 2020 for prices ranging from \$175,000 to \$222,250 or from \$115.74 to \$131.20 per square foot of living area, land included. The appraiser adjusted the comparables for appropriate differences with the subject, arriving at adjusted sale prices of the comparables ranging from \$191,900 to \$225,350 and an opinion of market value for the subject of \$193,000.

The appellants also submitted copies of settlement statements associated with a 2017 sale of the subject property along with comments discussing how the property was divided into three parcels, two of which were sold individually in September 2017. Based on this evidence, the appellants requested the subject's assessment be reduced to \$63,833 which equates to a market value of \$191,518 or \$104.26 per square foot of living area, land included when applying the statutory assessment level of 33.33%.

The appellants reported the subject property has a total assessment of \$70,705 which reflects a market value of \$211,438 or \$115.10 per square foot of living area, land included when applying the three-year average median level of assessment for Stephenson County of 33.44% as determined by the Illinois Department of Revenue. The Board takes judicial notice that an equalization factor of 1.0200 was applied in Ridott Township for the 2020 tax year.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property. The board of review was determined to be in default in this matter by a letter issued by the Property Tax Appeal Board on January 26, 2023.

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 Property Tax Appeal Board finds that the subject property was the matter of an appeal before this Board for a prior tax year under Docket Number 201909374.001-R-1. In that appeal, the Property Tax Appeal Board rendered a decision lowering the subject's assessment to \$58,666. The Property Tax Appeal Board finds that Ridott Township's general assessment

period began in the 2017 tax year and continues through the 2020 tax year. The Board take judicial notice that a 1.0200 equalization factor was issued in Ridott Township for the 2020 tax year. The Board further finds section 16-185 of the Property Tax Code is controlling in this appeal (35 ILCS 200/16-185).

Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) states in part:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds the subject property is an owner-occupied residence and that the 2019 and 2020 tax years are within the same general assessment period for Ridott Township. The record contains no evidence showing the subject property sold in an arm's length transaction establishing a different fair cash value. For these reasons, the Property Tax Appeal Board finds that the prior year's decision should be carried forward to the 2020 tax year pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) and a reduction in the subject's assessment is warranted to reflect the Board's prior year's decision plus the application of the 2020 equalization factor of 1.0200. ($\$58,666 \times 1.0200 = \$59,839$).

The board of review did not timely submit any evidence in support of the assessment of the subject property or to refute the appellants' argument as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code 1910.40(a) & 1910.69(a)).

Based on this record, the Board finds the subject's improvement assessment is excessive and 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:

April 18, 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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