



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

APPELLANT: Gordon Soderlund  
DOCKET NO.: 21-00788.001-R-1  
PARCEL NO.: 08-128-003-00

The parties of record before the Property Tax Appeal Board are Gordon Soderlund, the appellant; and the Jo Daviess 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 **Jo Daviess** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$5,755  
**IMPR.:** \$0  
**TOTAL:** \$5,755

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Jo Daviess 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 vacant residential 36,155 square foot, or 0.83 of an acre, site with a golf course view located on a cul-de-sac. The property is located in Galena, Guilford Township, Jo Daviess 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 0.50 of a mile to 3.70 miles from the subject. The parcels are vacant residential land with golf course views, two of which are located on a cul-de-sac, ranging in size from 14,810 to 60,113 square feet, or 0.34 of an acre to 1.38 acres, of land area. The comparables sold from July 2018 to September 2020 for prices ranging from \$2,300 to \$11,500 or from \$0.08 to \$0.57 per square foot of land area.

The appellant submitted a brief contending that since January 1, 2018, 134 lots in the subject's subdivision have sold for prices ranging from \$100 to \$47,500.

Based on this evidence the appellant requested a reduction in the subject's assessment to \$1,667, which would reflect a market value of \$5,001 or \$0.14 per square foot of land area, 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 \$5,755. The subject's assessment reflects a market value of \$17,267 or \$0.48 per square foot of land area, land included, when applying the statutory level of assessment of 33.33%.

In support of its contention of the correct assessment the board of review submitted information on six comparable sales located in the same subdivision as the subject. The parcels range in size from 0.39 of an acre to 1.40 acres of land area. Five comparables are vacant residential lots and one comparable is improved with a dwelling. The parcels range in size from 16,988 to 60,984 square feet, or 0.39 of an acre to 1.40 acres,<sup>1</sup> of land area. The comparables sold from June 2006 to September 2021 for prices ranging from \$2,000 to \$225,000. Comparable #4 sold to an adjacent owner and comparable #5 was a sale of a partial interest in the parcel.

The board of review submitted a brief asserting that the subject property is located within a residential resort subdivision with recreational amenities, such as walking trails, a marina, an equestrian center, and a pool and recreational facility, that are owned collectively by the property owners in the subdivision, and which is adjacent to a golf course. The board of review asserted that the appellant's comparables #1 and #2 do not have golf course views due to wooded lots, and that the appellant's comparable #4 is partially located in another township. The board of review further asserted that the board of review's comparables are located in Guilford Township in the subject's subdivision and have open golf course views like the subject. The board of review acknowledged that its comparable #4 was an adjacent owner sale.

The board of review also presented a grid analysis of the appellant's comparables disclosing that comparable #2 sold in June 2021 for \$487,500, which sale included multiple parcels improved with a dwelling. The board of review included aerial photographs of these comparables.

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

### **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 ten comparable sales for the Board's consideration. The Board gives less weight to the board of review's comparable #3, which is improved with a dwelling; the

---

<sup>1</sup> The combined land area for both parcels of comparable #3 is 60,984 square feet, or 1.40 acres, of land area.

board of review's comparable #4, which sold to an adjacent owner and is less likely to be indicative of the subject's market value as of the assessment date; and the board of review's comparable #5, which was a sale of a partial interest. The Board gives less weight to the appellant's comparable #4 and the board of review's comparable #6, which sold too remote in time from the January 1, 2021 assessment date to be indicate of market value as of that date. The Board gives less weight to the appellant's comparables #1 and #2, which do not have golf course views like the subject.

The Board finds the best evidence of market value to be the appellant's comparable #3 and the board of review's comparables #1 and #2, which are similar to the subject in location and view, although two of these properties are substantially smaller lots than the subject, suggesting that upward adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold from September 2020 to September 2021 for prices ranging from \$5,000 to \$47,500 or from \$0.34 to \$2.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$17,267 or \$0.48 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 from the subject, such as site size, 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

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: January 17, 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

Gordon Soderlund  
4 Linden Trail  
Galena, IL 61036

COUNTY

Jo Daviess County Board of Review  
Jo Daviess County Courthouse  
330 North Bench Street, Room 105  
Galena, IL 61036