



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

APPELLANT: Teresa Hageman
DOCKET NO.: 21-05084.001-R-1
PARCEL NO.: 05-05-226-002

The parties of record before the Property Tax Appeal Board are Teresa Hageman, the appellant; 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: \$16,755
IMPR.: \$78,917
TOTAL: \$95,672

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 1-story dwelling of brick exterior construction with 2,477 square feet of living area. The dwelling was constructed in 1985 and is approximately 36 years old. Features of the home include a basement, central air conditioning, a fireplace,¹ and a 2-car 616 square foot garage. The property has a 1.77 acre site and is located within the "Oakridge" subdivision in Caledonia, Belvidere Township, Boone County.

The appellant contends assessment inequity regarding the improvement assessment as the basis of the appeal. In support of this argument the appellant submitted information on four equity comparables. The comparables are located from 0.10 to 0.50 of a mile from the subject and within the "Aberdeen Parkside" or "Aberdeen East" subdivisions. The comparables are improved with 1-story homes of brick and frame exterior construction ranging in size from 1,968

¹ The parties differ regarding the subject's fireplace count. The Board finds the best evidence of fireplace count is found in the subject's property record card presented by the board of review.

to 4,236 square feet of living area. The dwellings range in age from 24 to 29 years old. Each home has a basement, central air conditioning, two fireplaces, and a 3-car garage. Comparables #1 and #3 each have an inground swimming pool. The comparables have improvement assessments ranging from \$75,807 to \$144,457 or from \$34.10 to \$51.22 per square foot of living area.

The appellant submitted a brief contending that the comparables are located in the different subdivisions with newer homes than the subject, where improvement assessments have not increased by the same percentage as the subject's improvement assessment. The appellant presented a letter from the township assessor explaining that assessments have increased in the township commensurate with sales in the past three years.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$95,672 and an improvement assessment of \$78,917 or \$31.86 per square foot of living area. The appellant requested the subject's total assessment be reduced to \$88,160, with an improvement assessment of \$71,405 or \$28.83 per square foot of living area.

The board of review did not submit any "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on six equity comparables. The comparables are located within the "Oakridge," "Aberdeen," "Brandywine," "Briar Wood," or "Easton View" subdivisions. The comparables are improved with 1-story homes of brick or vinyl siding and brick exterior construction ranging in size from 2,232 to 2,832 square feet of living area. The dwellings were built from 1980 to 1994. Each home has a basement, one of which has finished area, central air conditioning, one or two fireplaces, and a garage ranging in size from 648 to 1,318 square feet of building area. Comparable #4 has an inground swimming pool. The comparables have improvement assessments ranging from \$79,421 to \$111,925 or from \$34.89 to \$39.52 per square foot of living area.

The board of review submitted a brief asserting comparable #1 is the only other 1-story home in the subject's subdivision, which has a higher assessment than the subject. The board of review presented an aerial map depicting the location of comparable #1 in relation to the subject and copy of a decision of the Board in Docket No. 15-05064.001-R-1, in which the Board found a percentage increase in the subject's assessment compared to other properties was not clear and convincing evidence of assessment inequity.

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

In written rebuttal, the appellant argued the appellant's comparables are similar in location to the subject whereas all but one of the board of review's comparables are located from 1.00 to 4.50 miles from the subject. The appellant contended the subject is not located in a rural area and there is no reason to select comparables more distant from the subject.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Admin.Code §1910.63(e). Proof of unequal

treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Admin.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the Board gives no weight to the appellant's argument that the subject's assessment increased by a greater percentage than other properties. The Board finds rising or falling assessments from assessment year to assessment year on a percentage basis do not indicate whether a particular property is inequitably assessed. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments to reflect fair market value, maintain uniformity of assessments, and they are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentages depending on prevailing market conditions, prior year assessments, and the salient characteristics of a given property.

The record contains a total of ten equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #3, which is an approximately 41% larger home than the subject and the appellant's comparable #4, which is an approximately 21% smaller home than the subject. The Board also gives less weight to the board of review's comparables #2 through #6, which are located more than one mile from the subject and are less similar to the subject in location than other comparables in this record.

The Board finds the best evidence of assessment equity to be the appellant's comparables #1 and #2 and the board of review's comparable #1, which are similar to the subject in dwelling size, location, and features, although these comparables have larger garages than the subject, two comparables are much newer homes than the subject, and one comparable has an inground swimming pool unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These comparables have improvement assessments that range from \$91,461 to \$129,884 or from \$37.53 to \$51.22 per square foot of living area. The subject's improvement assessment of \$78,917 or \$31.86 per square foot of living area falls below the range established by the best comparables in this record. The board of review's comparable #1 is the most similar comparable with an improvement assessment of \$91,641 or \$37.53 per square foot of living area, which provides further support for the subject's assessment. Based on this record and after considering appropriate adjustments to the best comparables for differences from the subject, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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:

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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