



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

APPELLANT: Kenneth and Audrey Karrels
DOCKET NO.: 21-05377.001-R-1
PARCEL NO.: 03-31-326-024

The parties of record before the Property Tax Appeal Board are Kenneth and Audrey Karrels, 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: \$11,333
IMPR.: \$71,304
TOTAL: \$82,637

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 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 vinyl siding and brick exterior construction with 2,072 square feet of living area. The dwelling was constructed in 2006.¹ Features of the home include a basement, central air conditioning, 1.5 bathrooms, and an 864 square foot garage. The property has a 0.652 of an acre square foot site and is located in Loves Park, Caledonia Township, Boone County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on five comparable sales located within 0.70 of a mile from the subject. The parcels range in size from 0.25 to 0.36 of an acre of land area and are improved with 1-story homes of siding/brick exterior construction ranging in size from 1,740 to 2,528

¹ The parties differ regarding the subject's dwelling age. The Board finds the best evidence of age is found in the subject's property record card which was not refuted by the appellant in written rebuttal.

square feet of living area. The dwellings were built from 2004 to 2006. Each home has a basement, central air conditioning, a fireplace, 2 or 2.5 bathrooms, and a garage ranging in size from 528 to 903 square feet of building area. The comparables sold from April 2018 to May 2019 for prices ranging from \$215,000 to \$286,000 or from \$104.21 to \$137.93 per square foot of living area, including land.

Based on this evidence the appellants requested a reduction in the subject's assessment to \$82,637 which would reflect a market value of \$247,936 or \$119.66 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 \$89,363. The subject's assessment reflects a market value of \$267,234 or \$128.97 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Boone 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 seven comparable sales, where comparables #5, #6, and #7 are the same properties as the appellants' comparables #4, #3, and #2, respectively. The parcels range in size from 0.2408 to 0.4744 of an acre of land area. The comparables are located within the same subdivision as the subject and are improved with 1-story homes of vinyl siding and brick exterior construction ranging in size from 1,740 to 2,528 square feet of living area. The dwellings were built from 2003 to 2006. Each home has a basement, two of which are reported to have finished area, central air conditioning, a fireplace, from 2 to 3.5 bathrooms, and a garage ranging in size from 700 to 922 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from April 2018 to September 2020 for prices ranging from \$240,000 to \$298,000 or from \$113.13 to \$142.93 per square foot of living area, including land.

The board of review submitted a brief contending that the subject is situated on an oversized lot, which is larger than the appellants' comparables. Based on this evidence the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellants asserted there were sixteen valid sales of homes in the subject's subdivision from 2017 to 2019. The appellants argued the board of review's comparables #1, #2, #3 and #4 each have finished basement/lower level area, as shown in listing sheets presented by the appellants.

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.

Given the data in the record concerning the comparable parcels presented by the parties, the Board has given little consideration to the board of review's assertion that the subject's larger lot size justifies a higher value for the property.

The record contains a total of nine comparable sales, with three common sales, for the Board's consideration. The Board gives less weight to the appellants' comparable #2/board of review's comparable #7, the appellants' comparable #4/board of review's comparable #5, and the board of review's comparables #1 through #4, due to substantial differences from the subject in dwelling size, basement finish, and/or inground swimming pool amenity.

The Board finds the best evidence of market value to be the appellants' comparables #1 and #5 and the appellants' comparable #3/board of review's comparable #6, which are more similar to the subject in dwelling size, age, location, and features, although these comparables have 2 or 2.5 bathrooms compared to the subject's 1.5 bathrooms and a fireplace unlike the subject. These most similar comparables sold for prices ranging from \$215,000 to \$265,900 or from \$104.21 to \$123.50 per square foot of living area, including land. The subject's assessment reflects a market value of \$267,234 or \$128.97 per square foot of living area, including land, which is above the range established by the best comparable sales in this record and appears to be excessive given the subject's fewer bathrooms and lack of a fireplace compared to the best comparables. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, the Board finds a reduction in the subject's assessment commensurate with the appellants' request 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:

July 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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