



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

APPELLANT: Leanna Clinton  
DOCKET NO.: 21-05379.001-R-1  
PARCEL NO.: 05-05-300-016

The parties of record before the Property Tax Appeal Board are Leanna Clinton, the appellant, 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 ***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:** \$38,843  
**IMPR.:** \$261,157  
**TOTAL:** \$300,000

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 2-story dwelling of stone and stucco exterior construction<sup>1</sup> with 4,999 square feet of living area. The dwelling was constructed in 2011. Features of the home include a basement, central air conditioning, an 1,126 square foot attached garage, an 1,152 square foot attached garage, and an inground swimming pool. The property has a 10.02 acre site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales located from 0.70 of a mile to 3 miles from the subject. The parcels range in size from 0.72 of an acre to 2.7769 acres of land area and

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<sup>1</sup> The parties differ regarding the subject's exterior construction. The Board finds the best evidence of exterior construction is the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

are improved with 2-story homes of brick or siding and brick exterior construction ranging in size from 4,309 to 5,930 square feet of living area. The dwellings were built from 1985 to 1997. Each home has a basement with finished area, two of which are walkouts, central air conditioning, one to four fireplaces, a garage ranging in size from 808 to 1,152 square feet of building area, and an inground swimming pool. Comparable #1 has an indoor basketball court. The comparables sold from April 2019 to March 2021 for prices ranging from \$307,500 to \$670,000 or from \$71.36 to \$129.39 per square foot of living area, including land. Based on this evidence the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$300,000. The subject's assessment reflects a market value of \$897,129 or \$179.46 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 #3 and #7 are different sales of the same property. The parcels range in size from 1.18 to 3.05 acres of land area and are improved with 2-story homes of brick, stucco, or vinyl siding exterior construction ranging in size from 3,256 to 5,738 square feet of living area. The dwellings were built from 2001 to 2009. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 635 to 1,605 square feet of building area. Six comparables each have an inground swimming pool. The comparables sold from March 2018 to December 2020 for prices ranging from \$537,500 to \$1,187,000 or from \$158.68 to \$261.84 per square foot of living area, including land.

The board of review presented a grid analysis of the appellant's comparables, disclosing the appellant's comparable #5 sold again in July 2021 for a price of \$850,000 or \$191.83 per square foot of living area, including land.

The board of review submitted a brief contending the subject is superior to the comparables in lot size and garage count. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant argued the subject lacks finished basement area and a fireplace, which are features of the parties' comparables. The appellant further argued four of the board of review's comparables have walkout basements, one comparable has a sunroom, and one comparable has a pond. The appellant noted the board of review's comparable #5 sold without an inground swimming pool as described in a listing sheet presented by the appellant.

### **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 thirteen comparable sales, with two properties reported to have sold twice, for the Board's consideration. The Board gives less weight to the appellant's comparables #1, #2, and #3, the 2018 sale of the appellant's comparable #5, and the board of review's comparables #1, #2, #3, #5, #6, and #7, due to substantial differences from the subject in dwelling size and/or which sold less proximate in time to the assessment date than the other comparables in this record.

The Board finds the best evidence of market value to be the appellant's comparable #4, the 2021 sale of the appellant's comparable #5, and the board of review's comparable #4, which sold more proximate in time to the January 1, 2021 assessment date and are similar to the subject in dwelling size and some features. These comparables have substantially smaller lots than the subject, are older homes than the subject, and each have one garage compared to the subject's two garages, suggesting upward adjustments to these comparables for lot size, age, and garage count would be needed to make them more equivalent to the subject. However, these comparables each feature finished basement area unlike the subject, suggesting downward adjustments to these comparables for basement finish would be needed to make them more equivalent to the subject. These three most similar comparables sold for prices ranging from \$660,000 to \$850,000 or from \$129.39 to \$191.83 per square foot of living area, including land. The subject's assessment reflects a market value of \$897,129 or \$179.46 per square foot of living area, including land, which is above the range established by the best comparable sales in terms of total market value and within the range on a price per square foot basis. Based on this evidence and after considering appropriate adjustments to the best comparables for differences from the subject, 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: January 16, 2024



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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