



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

APPELLANT: Miranda P. Theiss (Clinton)  
DOCKET NO.: 21-05380.001-R-1  
PARCEL NO.: 05-05-351-014

The parties of record before the Property Tax Appeal Board are Miranda P. Theiss (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:** \$42,666  
**IMPR.:** \$107,333  
**TOTAL:** \$149,999

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 vinyl siding exterior construction<sup>1</sup> with 2,749 square feet of living area. The dwelling was constructed in 2016. Features of the home include a basement, central air conditioning, and a 1,085 square foot garage. The property has a 3.44 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 four comparable sales located within 0.6 of a mile from the subject. The parcels range in size from 1.09 to 2.14 acres of land area and are improved with 2-story homes of siding, brick and siding, or wood exterior construction ranging in size from 2,728

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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 found in the subject's property record card presented by the board of review, which was not refuted by the appellant in written rebuttal.

to 3,447 square feet of living area. The dwellings were built from 1990 to 1995. Each home has a basement, three of which have finished area, central air conditioning, a fireplace, and a garage ranging in size from 825 to 1,244 square feet of building area. Comparable #4 has an inground swimming pool and a pool house. The comparables sold from May 2018 to October 2020 for prices ranging from \$260,000 to \$458,333 or from \$95.31 to \$132.97 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 \$149,999. The subject's assessment reflects a market value of \$447,562 or \$163.17 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 nine comparable sales. The parcels range in size from 0.919 of an acre to 1.8 acres of land area and are improved with 2-story homes of vinyl siding exterior construction ranging in size from 2,359 to 3,308 square feet of living area. The dwellings were built from 1995 to 2007. Each home has a basement with finished area, central air conditioning, one to three fireplaces, and a garage ranging in size from 352 to 994 square feet of building area. Comparables #3 and #9 each have an inground swimming pool. The comparable sold from August 2017 to July 2020 for prices ranging from \$335,000 to \$537,500 or from \$115.71 to \$146.95 per square foot of living area, including land.

The board of review presented a grid analysis of the appellant's comparables, noting that comparable #3 was not advertised for sale, as described in the Real Estate Transfer Declaration for this sale presented by the board of review.

The board of review submitted a brief contending that the appellant's comparables are located in neighboring subdivisions and are older homes than the subject. Based on this evidence, the board of review requested confirmation of the subject's assessment.

In written rebuttal, the appellant presented a listing sheet and listing history for comparable #3, indicating this property was advertised for sale. The appellant contended the board of review's comparables differ from the subject in basement finish, inground swimming pool amenity, distance more than one mile from the subject, and/or a sale date less proximate in time to the assessment date.

### **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 for the Board's consideration. The Board gives less weight to the appellant's comparable #4 and the board of review's comparables, which sold less proximate in time to the assessment date than the other comparables in this record, are located more than one mile from the subject, and/or which have an inground swimming pool unlike the subject.

The Board finds the best evidence of market value to be the appellant's comparables #1, #2, and #3, which sold more proximate in time to the assessment date and are more similar to the subject in dwelling size, location, and some features. However, these comparables have smaller lots than the subject with older homes than the subject, but two of these comparables have finished basement area unlike the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These three most similar comparables sold for prices ranging from \$260,000 to \$350,000 or from \$95.31 to \$115.32 per square foot of living area, including land. The subject's assessment reflects a market value of \$447,562 or \$163.17 per square foot of living area, including land, which is above the range established by the best comparable sales in this record, but appears to be justified after considering appropriate adjustments to the best comparables for differences from the subject. Based on this evidence, 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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