



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

APPELLANT: Vickie Rosch (Wierzchon)
DOCKET NO.: 21-05546.001-R-1
PARCEL NO.: 03-22-251-004

The parties of record before the Property Tax Appeal Board are Vickie Rosch (Wierzchon), 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: \$3,333
IMPR.: \$30,762
TOTAL: \$34,095

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 frame/vinyl exterior construction¹ with 1,176 square feet of living area. The dwelling was constructed in 1993 and is approximately 28 years old. Features of the home include a crawl space foundation, central air conditioning, and a 484 square foot garage. The property has a 0.2296 acre site and is located in Poplar Grove, Boone 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 comparables located from 2.6 to 3.9 miles from the subject and within the same subdivision as

¹ Additional details regarding the subject property are found in the subject's property record card presented by the board of review.

the subject.² The comparables are improved with 1-story homes of frame/vinyl exterior construction ranging in size from 1,150 to 1,296 square feet of living area. The dwellings were built from 1981 to 1999 and range in age from 22 to 42 years old. Each home has a crawl space foundation, central air conditioning, and a garage ranging in size from 400 to 576 square feet of building area. One home has a fireplace. The comparables have improvement assessments ranging from \$31,470 to \$32,274 or from \$24.31 to \$28.06 per square foot of living area.³

Based on this evidence the appellant requested a reduction in the subject's improvement assessment to \$26,667 or \$22.68 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$34,095. The subject property has an improvement assessment of \$30,762 or \$26.16 per square foot of living area.

In support of its contention of the correct assessment the board of review submitted information on seven comparables located within the same subdivision as the subject.⁴ The comparables are improved with 1-story homes of frame/vinyl exterior construction ranging in size from 1,100 to 1,276 square feet of living area. The dwellings were built from 1993 to 1999. Each home has a crawl space foundation, central air conditioning, and a garage ranging in size from 440 to 528 square feet of building area. Four homes each have a fireplace. The comparables have improvement assessments ranging from \$31,199 to \$38,151 or from \$24.45 to \$34.68 per square foot of living area.⁵

The board of review submitted a brief acknowledging the appellant's comparables are located in the Candlewick Subdivision and each home has crawl space foundation like the subject. The board of review contended its comparables are located in the Candlewick Subdivision in the immediate vicinity of the subject and are similar to the subject.

In written rebuttal, the appellant argued the subject property is located in a less desirable area of the subdivision than the board of review's comparables. The appellant contended the roads near the subject need repairs and presented photographs depicting roads with potholes. The appellant asserted four of the board of review's comparables are not similar to the subject in bathroom count and/or fireplace amenity.

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

² Additional details regarding the comparables, including their improvement assessments, are found in the grid analysis of the appellant's comparables presented by the board of review, which was not refuted by the appellant in written rebuttal.

³ The Board notes that the appellant also submitted sales data for the comparables in support of this assessment equity appeal.

⁴ Comparable #8 is a duplicate of comparable #2.

⁵ The Board notes that the board of review also submitted sales data for the comparables in response to this assessment equity appeal.

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.

The record contains a total of eleven equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparable #1 which is a substantially older home than the subject dwelling.

The Board finds the best evidence of assessment equity to be the appellant's comparables #2 through #4 and the board of review's comparables, which are similar to the subject in dwelling size, age, location, and most features. These comparables have improvement assessments that range from \$31,199 to \$38,151 or from \$24.45 to \$34.68 per square foot of living area. The subject's improvement assessment of \$30,762 or \$26.16 per square foot of living area falls below the range established by the best comparables in terms of total improvement assessment and is within the range on a per square foot basis.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence.

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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