



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

APPELLANT: Wayne Canale  
DOCKET NO.: 21-07027.001-R-1  
PARCEL NO.: 18-13-36-230-015

The parties of record before the Property Tax Appeal Board are Wayne Canale, the appellant; and the Stephenson 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 **Stephenson** County Board of Review is warranted. The correct assessed valuation of the property is:

**LAND:** \$3,639  
**IMPR.:** \$4,853  
**TOTAL:** \$8,492

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a decision of the Stephenson 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 frame exterior construction with 1,214 square feet of living area. The dwelling was constructed in 1897 and is approximately 124 years old. Features of the home include a basement and a 702 square foot garage. The property has a 12,177 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales. The parcels range in size from 600 to 9,583 square feet of land area<sup>1</sup> and are improved with 1.5-story or 2-story homes of brick or frame exterior construction ranging in size from 957 to 1,734 square feet of living area. The dwellings range in age from 104 to 139 years old. Each home has a basement and three comparables each have a garage ranging in size from 280 to 672 square feet of building area.

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<sup>1</sup> The Board notes that the lot size reported for comparable #4 is smaller than its dwelling size, indicating an error in this property's reported lot size or dwelling size.

The comparables sold from October 2018 to February 2021 for prices ranging from \$6,000 to \$17,000 or from \$3.80 to \$16.20 per square foot of living area, including land.

The appellant submitted a copy of the final decision of the board of review disclosing the property has a total assessment of \$8,492, which reflects a market value of \$25,479 or \$20.99 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.

Based on this evidence, the appellant requested the subject's assessment be reduced to \$4,277, which would reflect a market value of \$12,832 or \$10.57 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.

The board of review did not submit its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted information on nine comparable sales, together with Real Estate Transfer Declarations (PTAX-203 forms) and property record cards for these comparables and a map depicting the locations of these comparables in relation to the subject. Comparable #1 is the same property as the appellant's comparable #1. The parcels range in size from 4,707 to 8,712 square feet of land area and are improved with 1-story, 1.5-story, or 2-story homes of frame, siding, or stucco exterior construction ranging in size from 957 to 1,632 square feet of living area. The dwellings were built from 1877 to 1929. Each home has a basement, two of which have finished area. Four homes each have central air conditioning and one home has a fireplace. Six comparables each have a garage ranging in size from 260 to 768 square feet of building area. The comparables sold from June 2018 to November 2020 for prices ranging from \$15,500 to \$59,985 or from \$14.55 to \$62.48 per square foot of living area, including land.

The board of review further presented a brief asserting the township assessor last inspected the subject on February 11, 2020 and noted a number of maintenance and repair items. The board of review further explained that subject is located on a main road. With respect to its comparables, the board of review asserted that comparables #1 and #4 had condition issues at the time of sale.

In its brief, the board of review argued the appellant's comparable #3 is located in an inferior marketing area and that the appellant's comparable #5 was not advertised for sale and was not an arm's length transaction. With respect to comparable #1, which is a common comparable, the board of review reiterated this property has condition issues.

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

### **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 one common sale, for the Board's consideration. The Board gives less weight to the appellant's comparable #1/board of review's comparable #1, the appellant's comparables #2 through #5, and the board of review's comparables #2, #3, #5, #7, #8, and #9, due to substantial differences from the subject in dwelling size and/or garage amenity and/or which sold less proximate in time to the January 1, 2021 assessment date than other comparables in this record.

The Board finds the best evidence of market value to be the board of review's comparables #4 and #6, which are relatively similar to the subject in dwelling size, age, and some features, although these comparables have smaller garages and smaller lots than the subject and one property has central air conditioning unlike the subject, suggesting adjustments to these comparables would be needed to make them more similar to the subject. These most similar comparables sold in July and November 2020 for prices of \$39,200 and \$22,800 or \$27.11 and \$19.00 per square foot of living area, including land. The subject's assessment reflects a market value of \$25,479 or \$20.99 per square foot of living area, including land, which is bracketed by the best comparable sales in this record. Based on this evidence and after considering appropriate adjustments to the best comparables for differences when compared to the subject, such as dwelling size, lot size, garage size, condition, and central air conditioning amenity, 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:

November 22, 2022



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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