



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

APPELLANT: Kate Freeman  
DOCKET NO.: 21-07863.001-R-1  
PARCEL NO.: 22-100-179-00

The parties of record before the Property Tax Appeal Board are Kate Freeman, the appellant; and the Jo Daviess 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 **Jo Daviess County Board of Review** is warranted. The correct assessed valuation of the property is:

**LAND:** \$2,262  
**IMPR.:** \$28,794  
**TOTAL:** \$31,056

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant timely filed the appeal from a final administrative decision of the Property Tax Appeal Board pursuant to Section 16-185 of the Property Tax Code (35 ILCS 200/16-185) 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 part 2-story and part 2.5-story dwelling of brick exterior construction with 3,557 square feet of living area. The dwelling was constructed in 1900. Features of the home include a crawl space foundation and five fireplaces. The property has a 0.07 of an acre site and is located in Galena, West Galena Township, Jo Daviess County.

The appellant indicates a contention of law as the basis of the appeal. The appellant disclosed that the subject property is an owner-occupied residence and presented a copy of a final administrative decision of the Property Tax Appeal Board for this property the prior year under Docket Number 20-05694.001-R-1. In that appeal the Property Tax Appeal Board issued a decision lowering the assessment of the subject property to \$28,833 based on the evidence submitted by the parties. Based on this evidence, the appellant requested a reduction in the subject's assessment to \$28,833.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$60,486, which reflects a market value of \$181,749 or \$51.10 per square foot of living area, land included, when using the 2021 three year average median level of assessment for Jo Daviess County of 33.28% as determined by the Illinois Department of Revenue. The board of review also reported that 2020 was the first year of the general assessment cycle for the subject property and that for tax year 2021 an equalization factor of 1.0771 was applied to non-farm properties in West Galena Township.

In support of its contention of the correct assessment the board of review submitted a brief contending the subject home is located in the Historical District and is next to the Galena Library. The board of review presented a Real Estate Transfer Declaration disclosing an April 2019 sale of the subject for a price of \$76,000. The board of review also submitted a September 17, 2019 building permit application in the amount of \$5,000 and a corresponding September 17, 2019 building permit; and a January 2, 2020 building permit application and building permit in the amount of \$135,000 and a corresponding January 2, 2020 building permit. Based on this evidence, the board of review requested the subject's assessment be sustained.

In written rebuttal, the appellant argued a certificate of occupancy was issued in March 2021 and the property was not habitable as of the assessment date.

### **Conclusion of Law**

The appellant raised a contention of law asserting that the assessment of the subject property as established by the Property Tax Appeal Board for the 2020 tax year should be carried forward to the 2021 tax year pursuant to Section 16-185 of the Property Tax Code. (35 ILCS 200/16-185). When a contention of law is raised the burden of proof is a preponderance of the evidence. (See 5 ILCS 100/10-15).

The Board finds, pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) a reduction in the subject's assessment is warranted. In pertinent part, section 16-185 of the Property Tax Code provides:

If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel on which a residence occupied by the owner is situated, such reduced assessment, subject to equalization, shall remain in effect for the remainder of the general assessment period as provided in Sections 9-215 through 9-225, unless that parcel is subsequently sold in an arm's length transaction establishing a fair cash value for the parcel that is different from the fair cash value on which the Board's assessment is based, or unless the decision of the Property Tax Appeal Board is reversed or modified upon review.

The Board finds that the subject property was the subject matter of an appeal before the Property Tax Appeal Board for the 2020 tax year under Docket No. 20-05694.001-R-1 in which a decision was issued based upon the evidence presented by the parties reducing the subject's assessment to \$28,833. The Board also finds that the 2020 and 2021 tax years are within the same general assessment period and an equalization factor of 1.0771 was applied in West Galena Township in 2021. Furthermore, the decision of the Property Tax Appeal Board for the 2020 tax

year has not yet been reversed or modified upon review and there was no evidence the subject property recently sold establishing a different fair cash value.

The appellant disclosed the subject property is an owner-occupied dwelling that was not habitable as of the assessment date. The Board finds the board of review did not present any legal authority to challenge the application of Section 16-185 of the Property Tax Code, did not present evidence of the completion of construction or the issuance of an occupancy permit, and did not submit any pro-rated calculation of the subject's assessment from the date of the completion of construction or the issuance of an occupancy permit.

Applying Section 16-185 of the Property Tax Code would result in a reduced total assessment of \$31,056, which is less than the 2021 assessment of the subject property of \$60,486. Based on the foregoing, the Board finds a reduction in the subject's assessment 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:

December 19, 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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Property Tax Appeal Board  
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401 South Spring Street  
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APPELLANT

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COUNTY

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Jo Daviess County Courthouse  
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