



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

APPELLANT: Marc and Cara Gouker
DOCKET NO.: 22-01306.001-R-1
PARCEL NO.: 03-32-453-001

The parties of record before the Property Tax Appeal Board are Marc and Cara Gouker, the appellants, 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: \$20,000
IMPR.: \$134,874
TOTAL: \$154,874

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 2022 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 brick and vinyl siding exterior construction with 3,233 square feet of living area. The dwelling was constructed in 2001. Features of the home include a basement with finished area, central air conditioning, a fireplace, and a 943 square foot garage. The property has a 102,282 square foot, or 2.36 acre, site and is located in Belvidere, Caledonia Township, Boone County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparable sales located within 0.5 of a mile from the subject. The parcels range in size from 47,314 to 110,980 square feet, or from 1.08 to 2.55 acres, of land area and are improved with 2-story homes of brick and vinyl siding exterior construction ranging in size from 3,205 to 3,648 square feet of living area. The dwellings were built from 2000 to 2004. Each home has a basement with finished area, central air conditioning, one to

three fireplaces, and one or two garages ranging in size from 308 to 1,166 square feet of building area. Comparable #4 has an inground swimming pool. The comparables sold from September 2019 to November 2020¹ for prices ranging from \$437,500 to \$490,000 or from \$123.36 to \$136.42 per square foot of living area, including land. Based on this evidence, the appellants 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 \$154,874. The subject's assessment reflects a market value of \$464,668 or \$143.73 per square foot of living area, land included, when applying the statutory level of assessment of 33.33%.²

In support of its contention of the correct assessment the board of review submitted information on five comparable sales located within the same subdivision as the subject. Comparables #1 and #3 are the same properties as the appellants' comparables #4 and #2, respectively. The parcels range in size from 1.08 to 1.91 acres of land area and are improved with 2-story homes of brick or brick and vinyl siding exterior construction ranging in size from 3,207 to 3,950 square feet of living area. The dwellings were built from 2000 to 2006. Each home has a basement, four of which have finished area, central air conditioning, one or three fireplaces, and a garage ranging in size from 672 to 1,284 square feet of building area. Comparables #1 and #2 each have an inground swimming pool and comparable #5 has finished attic area. The comparables sold from September 2019 to June 2022 for prices ranging from \$437,500 to \$617,000 or from \$135.14 to \$166.67 per square foot of living area, including land.³ Based on this evidence, the board of review requested confirmation of the subject's assessment.

Conclusion of Law

The appellants contend 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The record contains a total of seven comparable sales, with two common sales, for the Board's consideration. The Board gives less weight to the appellants' comparables and the board of review's comparables #1, #2, and #3, which includes the common sales, due to sale dates more remote in time from the January 1, 2022 assessment date.

The Board finds the best evidence of market value to be the board of review's comparables #4 and #5, which sold more proximate in time to the assessment date and are relatively similar to

¹ The board of review reported comparable #4 which is common to both parties sold in September 2019, which was supported by its property record card presented by the board of review.

² Section 1910.50(c)(1) of the Board's procedural rules provides that in all counties other than Cook, the three-year county wide assessment level as certified by the Department of Revenue will be considered. 86 Ill. Admin. Code § 1910.50(c)(1). As of the development of this Final Administrative decision, the Department of Revenue has not published figures for tax year 2022.

³ Calculated as the sale price / living area above grade square footage.

the subject in age, location, site size, and features, although these comparables are larger homes than the subject, one comparable has finished attic area unlike the subject, and one comparable lacks finished basement area that is a feature of the subject, suggesting adjustments to these comparables would be needed to make them more equivalent to the subject. These two most similar comparables sold for prices of \$595,000 and \$617,000 or for \$150.63 and \$166.67 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$464,668 or \$143.73 per square foot of living area, including land, which is below the best comparable sales in this record. 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

State of Illinois
Property Tax Appeal Board
William G. Stratton Building, Room 402
401 South Spring Street
Springfield, IL 62706-4001

APPELLANT

Marc and Cara Gouker, by attorney:
James A. Rodriguez
Guyer & Enichen
2601 Reid Farm Road
Suite B
Rockford, IL 61114

COUNTY

Boone County Board of Review
Boone County Assessment Office
1208 Logan Avenue
Belvidere, IL 61008