



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

APPELLANT: Susan M. Koester TR  
DOCKET NO.: 22-03095.001-R-1  
PARCEL NO.: 18-13-26-179-008

The parties of record before the Property Tax Appeal Board are Susan M. Koester TR, 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 a reduction 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:** \$10,018  
**IMPR.:** \$26,536  
**TOTAL:** \$36,554

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 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 one-story modular dwelling of frame exterior construction with 1,708 square feet of living area. The dwelling was constructed in 1989. Features of the home include a partial basement that is unfinished, central air conditioning, a fireplace and a 700 square foot garage. The property has a 3.17-acre site and is located in Freeport, Freeport Township, Stephenson County.<sup>1</sup>

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparable sales that have the same assessment neighborhood code as the subject and are located from 1.2 to 2.7 miles from the subject property. The comparables have sites that range in size from 7,032 to 31,798 square feet of land area. The comparables are improved with ranch dwellings ranging in size from 1,248 to 1,720 square feet

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<sup>1</sup> The appellant noted in Section III – Description of Property of the appeal petition that the subject land is located in a flood plain but did not provide submit any substantive documentary evidence to support this claim.

of living area, three of which have frame exterior construction. The comparables each have a basement, two of which have finished area and two are walk-out designs. Each comparable has central air conditioning and a garage ranging in size from 437 to 528 square feet of building area. Three comparables each have a fireplace. The comparables sold from March 2019 to July 2022 for prices ranging from \$55,500 to \$91,500 or from \$32.27 to \$62.80 per square foot of living area, including land. Based on this evidence, the appellant requested the subject's assessment be reduced to \$27,669, which would reflect a market value of \$83,015 or \$48.60 per square foot of living area, including land, when using the statutory level of assessment of 33.33%.

The appellant also submitted a copy of the decision of the board of review disclosing the subject property had a total assessment of \$41,064 reflecting a market value of \$122,799 or \$71.90 per square foot of living area, including land, when using the 2022 three-year average median level of assessment for Stephenson County of 33.44% as determined by the Illinois Department of Revenue.

The board of review did not submit its "Board of Review Notes on Appeal" or any evidence in support of its assessed valuation of the subject property. Thus, the Stephenson County Board of Review was found to be in default on August 3, 2023, pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.69(a))

### **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 met this burden of proof and a reduction in the subject's assessment is warranted.

The Board finds the only evidence of market value to be the comparable sales submitted by the appellant. The Board finds all the comparables are located more than one mile away from the subject and have substantially smaller site sizes when compared to the subject. Additionally, comparable #1 is considerably smaller in dwelling size and comparables #2, #3 and #4 have considerably older dwelling ages when compared to the subject. These differences suggest upward adjustments to the comparables would be necessary to make the comparables more equivalent to the subject. Nevertheless, the comparables sold from March 2019 to July 2022 for prices ranging from \$55,500 to \$91,500 or from \$32.27 to \$62.80 per square foot of living area, including land. The subject's assessment reflects a market value of \$122,799 or \$71.90 per square foot of living area, including land, which falls above the range established by the only comparables in this record. The board of review did not submit any evidence in support of its assessment of the subject property as required by section 1910.40(a) of the rules of the Property Tax Appeal Board and is found to be in default pursuant to section 1910.69(a) of the rules of the Property Tax Appeal Board. 86 Ill.Admin.Code §1910.40(a) & §1910.69(a). The Board has examined the evidence submitted by the appellant and finds that a reduction in the assessed valuation of the subject property is warranted.

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: May 21, 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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