



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

APPELLANT: Michael J. & Susan L. Aurand
DOCKET NO.: 22-03294.001-R-1
PARCEL NO.: 18-13-36-106-020

The parties of record before the Property Tax Appeal Board are Michael J. & Susan L. Aurand, the appellants; 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: \$2,702
IMPR.: \$15,933
TOTAL: \$18,635

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 1-story dwelling of brick and siding exterior construction with 864 square feet of living area. The dwelling was constructed in 1959 and is approximately 61 years old. Features of the home include a concrete slab foundation, central air conditioning, and a 1-car garage. The property has an approximately 6,600 square foot site and is located in Freeport, Freeport Township, Stephenson County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted information on four comparables located within 2 miles of the subject. The parcels range in size from 5,170 to 6,800 square feet of land area and are improved with 1-story or 1.5-story homes of frame or siding exterior construction ranging in size from 816 to 1,594 square feet of living area. The dwellings range in age from 60 to 141 years old. Three homes each have a basement and one home has a concrete slab foundation. One home has central air conditioning, one home has two fireplaces, and each home has a 1-car or a 2-car garage. Two

comparables sold in August and October 2022 for prices of \$55,000 and \$65,000 or \$67.40 and \$68.71 per square foot of living area, including land, respectively. Two comparables have pending sales for prices of \$45,000 and \$55,000 or \$43.27 and \$34.50 per square foot of living area, including land, respectively.

The appellants presented a second grid analysis of three additional comparables but did not provide salient descriptive information regarding these comparables, such as their dwelling sizes, in order for the Board to conduct a meaningful comparative analysis of these properties with the subject. Thus, the Board shall not further consider these comparables.

The appellants submitted a copy of a final decision of the Stephenson County Board of Review disclosing the subject has a total assessment of \$18,635 for the 2022 tax year, which would reflect a market value of \$55,911 or \$64.71 per square foot of living area, including land, when applying the statutory level of assessment of 33.33%.¹

Based on this evidence, the appellants requested a reduction in the subject's assessment.

The board of review did not submit its "Board of Review Notes on Appeal" nor any evidence in support of its assessed valuation of the subject property and was found in default by a letter issued on August 31, 2023.

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 Board finds the only evidence of market value to be the appellants' comparables. The Board gave less weight to comparables #1 and #4 which are not reported to have sold yet for the prices shown in the appellant's grid analysis. Comparables #2 and #3 sold proximate in time to the assessment date and are similar to the subject in dwelling size, site size, and some features, but are older homes than the subject, suggesting upward adjustments to these comparables would be needed to make them more equivalent to the subject. The two best comparables sold in August and October 2022 for prices of \$55,000 and \$65,000 or \$67.40 and \$68.71 per square foot of living area, including land, respectively. The subject's assessment reflects a market value of \$55,911 or \$64.71 per square foot of living area, which is bracketed by the best comparables in terms of total market value and is below the best comparables on a price per square foot basis. 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

¹ 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.

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). On this limited record, the Board has examined the evidence submitted by the appellants and finds that a reduction in the assessed valuation of the subject property 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: February 20, 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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