FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT:	Anthony Pagoria
DOCKET NO.:	23-03817.001-R-1
PARCEL NO.:	18-33-151-005

The parties of record before the Property Tax Appeal Board are Anthony Pagoria, the appellant, and the Bureau 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 **Bureau** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	$22,853
IMPR.:	$76,570
TOTAL:	$99,423

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Bureau County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2023 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 two-story and part one-story dwelling of brick and vinyl siding exterior construction with 2,478 square feet of living area. The dwelling was constructed in 1990 and is approximately 33 years old. Features of the home include 2 full bathrooms and 2 one-half bathrooms, a basement with finished area, central air conditioning, a fireplace and both an attached 462 square foot garage and a detached 384 square foot garage. The property has an approximately 2.84-acre site and is located in Spring Valley, Hall Township, Bureau County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted information on three comparable sales located in Spring Valley. The parcels range in size from 15,681 to 20,037 square feet of land area which are each improved with a two-story dwelling of brick, vinyl siding or brick and cedar exterior construction. The homes were built from 1991 to 2006 meaning they are from 17 to 32 years old. The dwellings range in size from 2,274 to 3,236 square feet of living area. Each comparable has either 3 or 4 full bathrooms, a basement with finished area, central air conditioning, and either a two-car or a three-car garage. Two comparables each have a fireplace. The comparables sold from December 2020 to November 2022 for prices ranging from $229,900 to $300,000 or from $92.71 to $101.10 per square foot of living area, including land.

Based on this evidence, the appellant requested a reduced total assessment of $80,122 which would reflect a market value of approximately $240,366 or $97.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of $99,423. The subject's assessment reflects a market value of $298,299 or $120.38 per square foot of living area, land included, when using the level of assessment of 33.33%.[1]

In support of its contention of the correct assessment, the board of review submitted a memorandum noting that two story dwelling in the subject's area are "sparse." Thus, the board of review submitted corrected information on the appellant's three comparable sales along with two additional comparable sales. Board of review comparables #1, #2 and #3 are the same properties as the appellant's comparable #3, #1 and #2, respectively. The comparables are located in Spring Valley and from ½-mile to 4.2-miles from the subject. The parcels range in size from .36 to 1.16-acres and are improved with either 2-story, part 2-story and part 1-story or part 2-story and part 1½-story dwellings of vinyl and frame or brick veneer and frame exterior construction. The homes range in age from 17 to 32 years old and range in size from 2,236 to 3,072 square feet of living area. Each comparable has a basement, three of which have finished area. Features include from 2 to 6 full bathrooms and two homes each have an additional half-bathroom, central air conditioning and a garage ranging in size from 546 to 1,196 square feet of building area. Two homes each have a fireplace. Comparable #1 has an inground swimming pool. The comparables sold from December 2020 to June 2023 for prices ranging from $229,000 to $375,000 or from $96.97 to $122.07 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

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.

[1] Procedural rule Sec. 1910.50(c)(1) 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 Sec. 1910.50(c)(1). Prior to the issuance of this decision, the Department of Revenue has yet to publish Table 3 with the figures for tax year 2023.

The parties submitted a total of five comparable sales, three of which are common to both parties with slight variances in data, to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparable #5 due to its larger dwelling size and significantly greater number of full bathrooms when compared to the subject.

The Board finds the best evidence of market value to be appellant's comparable sales as described by the board of review as comparable sales #1, #2 and #3 along with board of review comparable #4, which present varying degrees of similarity to the subject in design, exterior construction, age, dwelling size, foundation and/or other features. Adjustments are necessary to the comparables for differences in age, dwelling size, bathroom count, fireplace and/or garage size when compared to the subject. Each of these comparables necessitate upward adjustments for land area when compared to the subject's 2.84-acres of land area. These four most similar comparables sold from December 2020 to November 2022 for prices ranging from $229,000 to $300,000 or from $96.97 to $106.84 per square foot of living area, including land. The subject's assessment reflects a market value of $298,299 or $120.38 per square foot of living area, including land, which is within the range established by the best comparable sales in this record in terms of overall market value and above the range on a per-square-foot of living area basis which seems logical given the subject's larger land area when compared to the best sales in evidence.

Based on this evidence and after considering appropriate adjustments to the best comparable sales to make them more equivalent to the subject in land area, age, dwelling size and/or other features, 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: ____________ ____________

C E R T I F I C A T I O N

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: October 15, 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

Anthony Pagoria
30 Dover Dr
Spring Valley, IL 61362

COUNTY

Bureau County Board of Review
Bureau County Courthouse
700 South Main Street, Suite 12
Princeton, IL 61356