



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

APPELLANT: David Fonda
DOCKET NO.: 23-04919.001-R-1
PARCEL NO.: 15-10-01-402-024

The parties of record before the Property Tax Appeal Board are David Fonda, 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 **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: \$14,796
IMPR.: \$38,096
TOTAL: \$52,892

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 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 1-story dwelling of frame exterior construction with 912 square feet of living area. The dwelling was constructed in 1975 and is approximately 48 years old. Features of the home include a basement with finished area, central air conditioning, and a 576 square foot garage. The property has a 20,473 square foot, or 0.47 of an acre, site and is located in Davis, Rock Grove Township, Stephenson County.

The appellant contends assessment inequity concerning the land assessment as the basis of the appeal.¹ In support of this argument, the appellant submitted information on eight comparables located from 0.15 of a mile to 1.4 miles from the subject. The parcels range in size from 0.33 to 0.66 of an acre, or 14,375 to 28,750 square feet, of land area and are improved with 1-story or 2-

¹ The Board notes the appellant also indicated comparable sales as a basis for the appeal but did not present any comparable sales in support of this argument.

story homes. The comparables have land assessments of \$2,220 and \$14,796 or from \$0.11 to \$0.68 per square foot of land area.

The appellant submitted a brief contending that the subject is not lakefront property but has been assessed similarly to lakefront properties. The appellant asserted comparables #1 and #2 are lakefront properties, whereas comparables #3 through #8 are located proximate to a lake like the subject. Based on this evidence, the appellant 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 \$52,892. The subject has a land assessment of \$14,796 or \$0.72 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on six comparables, together with a map depicting the locations of the subject in relation to the comparables. The map depicts the subject and the comparables as located on the same cove of the lake and depicts the appellant's comparables #3 and #4 as each separated from the lake by a road and other lots. Comparables #4 and #5 are the same properties as the appellant's comparables #2 and #1, respectively. The parcels range in size from 16,988 to 28,750 square feet of land area. The comparables have land assessments of \$14,796 or from \$0.51 to \$0.87 per square foot of land area.

The board of review submitted a brief contending the subject property is located in a gated community with a lake and is separated from the lake by a public park. The board of review asserted there are seven properties in this community with lots separated from the lake by a public park and they have the same land assessment. The board of review further asserted lakefront lots have land assessments of \$36,717.

In written rebuttal, the appellant argued the seven properties that are assessed similarly according to the board of review had varying assessments until 2005. The appellant asserted the public park is divided by a waterway, with the south portion (where the subject is located) having a road that brings vehicle and foot traffic into the area, whereas the north portion has no traffic and little public use. The appellant contended the board of review's comparables #1 through #5 are north of the public park, with the board of review's comparable #5 having lake access and a boat slip, as shown in photographs presented by the appellant. The appellant also presented a map depicting the parcels located in the subject's cove in relation to the public park. The appellant argued the subject is more similar to the appellant's comparables that are not located on a lake.

Conclusion of Law

The appellant contends assessment inequity as the basis of the appeal. When unequal treatment in the assessment process is the basis of the appeal, the inequity of the assessments must be proved by clear and convincing evidence. 86 Ill.Adm.Code §1910.63(e). Proof of unequal treatment in the assessment process should consist of documentation of the assessments for the assessment year in question of not less than three comparable properties showing the similarity, proximity and lack of distinguishing characteristics of the assessment comparables to the subject property. 86 Ill.Adm.Code §1910.65(b). The Board finds the appellant did not meet this burden of proof and a reduction in the subject's land assessment is not warranted.

The record contains a total of twelve comparables, with two common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #3 through #8, which are located more than one mile from the subject and/or are separated from the lake by a road and other lot unlike the subject, which is separated from the lake only by a public park like the board of review's comparables. The Board also gives less weight to the appellant's comparable #1/board of review's comparable #5, which appears to have access to the lake via a waterway on this property.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2 and the board of review's comparables, including one common comparable, which are more similar to the subject in location and are similar to the subject in lot size, although only one of these properties is located on the south side of the public park like the subject. These comparables have land assessments of \$14,796 or from \$0.51 to \$0.87 per square foot of land area. The subject property's land assessment of \$14,796 or \$0.72 per square foot of land area is the same as the best comparables on a total land assessment basis and is within the range established by the best comparables on a per square foot basis. Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's land was inequitably assessed and a reduction in the subject's land 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: _____

December 17, 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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