



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

APPELLANT: Thomas Grimes  
DOCKET NO.: 24-00212.001-R-1  
PARCEL NO.: 01-30-300-013

The parties of record before the Property Tax Appeal Board are Thomas Grimes, the appellant; and the Boone 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 **Boone** County Board of Review is warranted. The correct assessed valuation of the property is:

<b>F/Land:</b>	\$1,469
<b>Homesite:</b>	\$8,600
<b>Residence:</b>	\$136,100
<b>Outbuildings:</b>	\$4,687
<b>TOTAL:</b>	\$150,856

Subject only to the State multiplier as applicable.

**Statement of Jurisdiction**

The appellant 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 2024 tax year. The Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of the appeal.

**Preliminary Matter**

The appellant filed the appeal contending, in part, a contention of law as one of the bases of this appeal. The Board finds the appellant did not file a legal brief in support of a contention of law and as a result, this Board finds no evidence to support this basis of the appellant's appeal. However, the Board further finds the appellant contends an error in the factual details of the subject property, which this Board shall address along with the appellant's inequity argument.

**Findings of Fact**

The parties appeared before the Property Tax Appeal Board on March 11, 2026 for a hearing at the Boone County Assessment Office in Belvidere pursuant to prior written notice dated January 22, 2026. Appearing was the appellant, Thomas Grimes and his spouse Kathleen Grimes.

Appearing on behalf of the Boone County Board of Review was Karla M. Maville, Assistant State's Attorney for Boone County and Kris Hall, Manchester Township Assessor.

The subject property consists of a part 1-story and part 2-story dwelling of frame exterior construction with 2,729 square feet of living area.<sup>1</sup> The dwelling was built in 1990 and is approximately 34 years old. Features of the home include a walk-out basement with finished area,<sup>2</sup> central air conditioning, one fireplace, a 930 square foot garage and a 32'x48' outbuilding. The property has a 20-acre site and is located in Caledonia, Manchester Township, Boone County.

The appellant's appeal is based on inequity, with respect to the residential improvement assessment, and contention of law arguments. However, the appellant did not submit a legal brief specifying the contention of law as required under the Board's rules. 86 Ill. Admin. Code § 1910.30 The appellant did not challenge the farmland, homesite or outbuilding assessments.

Mr. Grimes testified the subject property was purchased in September 2020 for a price of \$545,000 and that property taxes for the property had been increasing each year. Grimes testified he attended a property tax information meeting where property owners were advised to verify their property is correctly described in its property record card. Grimes inspected the property record card for the subject and found an error in living area which he brought to the attention of Kris Hall, Manchester Township Assessor. Grimes testified that Hall conducted a site visit to the subject and corrected the subject's living area.

Grimes testified that applying the same math used by the assessor prior to his board of review reduction, he concluded his improvement assessment should have been reduced by \$120,103 or \$164.30 per square foot for the difference in the subject's dwelling size reported by the board of review.

In support of the inequity argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code as the subject and from 1 mile to 7 miles from the subject property. The comparables are improved with 1-story or 2-story dwellings ranging in size from 1,822 to 3,284 square feet of living area that are 20 to 47 years old. One comparable has a basement with finished area. Each property has central air conditioning, one fireplace and a garage ranging in size from 520 to 880 square feet of building area. The comparables have improvement assessments ranging from \$65,525 to \$104,641 or from \$31.86 to \$35.96 per square foot of living area.

Under cross examination by Karla Maville, Assistant State's Attorney for Boone County, Grimes testified the subject is a unique property and that comparable properties are hard to find. Grimes

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<sup>1</sup> The appellant reported in his grid analysis a dwelling size of 2,283 square feet of living area which was also reported by the board of review in the subject's property record card. However, the Board finds the best source of the subject's dwelling size was found in the "After Sketch Correction" submitted by the board of review which depicts the 2-story portion of the dwelling totals 1,126 square feet on each floor, plus 381 square feet Cathedral area and 96 square feet of finished area over the garage which totals 2,729 square feet of living area.  $((1,126*2)+381+96) = (2,252+381+96) = 2,729$

<sup>2</sup> Some property details for the subject were found in the Multiple Listing Service (MLS) sheet, submitted by the board of review and not refuted by the appellant.

confirmed the subject was purchased for a price of \$545,000 testified it was a fair price and opined the property had not decreased in value since the September 2020 purchase. Grimes reiterated his assessment request is “simple math” utilizing the assessor’s \$164.30 per square foot fair cash value as applied to the corrected dwelling size as reported in the subject’s property record card.

Based on this testimony and evidence, the appellant requested the subject’s improvement assessment be reduced to \$112,100 or \$41.08 per square foot of living area when using a dwelling size of 2,729 square feet of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$162,215. The subject has an improvement assessment of \$147,459 or \$54.03 per square foot of living area when using a dwelling size of 2,729 square feet of living area.

The board of review submitted documentation from the appellant’s board of review hearing along with interior and exterior photographs of the subject property and two sketches of the subject dwelling. One sketch was labeled “Before” depicting “Total finished living area: 3,014 SF” and the other sketch was labeled “After Sketch Correction” which reports “Total finished living area: 2,283 SF.” The Board has used this “After” sketch to calculate the living area of the subject property and finds the total finished living area totals 2,729 square feet and not the 2,283 square feet reported on this sketch and contained in the subject’s property record card. The board of review also submitted a copy of the MLS sheet for the subject’s September 2020 purchase by the appellant.

The board of review submitted property record cards with information on three equity comparables that were not presented on the Board’s prescribed forms as required by Section 1910.80 of the Board’s procedural rules (86 Ill. Admin. Code § 1910.80). Therefore, pursuant to the Board’s strict application of Section 1910.80, as articulated in Standing Order No. 2, the property record cards containing information on these comparable properties are given no weight. Based on this evidence, the board of review requested the subject’s assessment be confirmed.

### **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.Admin.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.Admin.Code §1910.65(b).

As an initial matter, the Board finds the subject’s assessment was reduced by the board of review based on an error in the subject’s dwelling size. The Board further finds, the subject’s dwelling size, based on the board of review’s corrected sketch, correctly totals 2,729 square feet. The subject’s improvement assessment after reduction by the board of review, equates to a per square

foot assessment of \$54.03 when using the correct dwelling size of 2,729 square feet of living area which is greater than the \$49.87 per square foot improvement assessment prior to reduction by the board of review and based on a dwelling size of 3,014 square feet of living area. While accepted real estate theory provides that, all things being equal, as the size of a property increases, the per unit value decreases. In contrast, as the size of a property decreases, the per unit value increases. The Board finds a change in dwelling size of 285 square feet insufficient to explain the per square foot increase in the subject's improvement assessment after reduction.

The Board finds the only evidence of inequity were the three comparables submitted by the appellant on the Property Tax Appeal Board's prescribed form. The Board gives less weight to appellant comparable #3 which is located seven miles from the subject property. The Board finds appellant comparables #1 and #2 present varying degrees of similarity to the subject in location, age, design, dwelling size and other features which suggest adjustments are needed to make these two comparables more equivalent to the subject. Nevertheless, these two properties have improvement assessments of \$65,525 and \$104,641 or \$35.96 and \$31.86 per square foot of living area.

Therefore, after considering appropriate adjustments to the two best equity comparables in the record and given the subject's correct dwelling size of 2,729 square feet of living area, the Board finds a the subject's improvement assessment is excessive and a reduction 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:

April 21, 2026



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

Thomas Grimes  
19139 Harnish Rd  
Caledonia, IL 61011

COUNTY

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