



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

APPELLANT: James Andrews  
DOCKET NO.: 24-00261.001-R-1  
PARCEL NO.: 01-19-100-046

The parties of record before the Property Tax Appeal Board are James Andrews, 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 **No Change** 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:

**LAND:** \$ 28,033  
**IMPR.:** \$ 92,681  
**TOTAL:** \$120,714

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.

**Findings of Fact**

The subject property consists of a two-story style dwelling of wood frame exterior construction that has 2,568 square feet of living area. The dwelling was built in 1984. Features include a partial unfinished basement, central air conditioning and a 960 square foot attached garage. The dwelling is situated on a 217,800 square foot site. The subject property is located in Manchester Township, Boone County, Illinois.

The appellant argued the subject property was overvalued and inequitably assessed. In support of these claims, the appellant submitted information for three comparable properties located from 6 to 11.8 miles from the subject property. The comparables consist of two-story dwellings of wood frame exteriors that were built from 1880 to 1993. The comparables have an unfinished basement, central air conditioning and a garage that contain 252 to 1,440 square feet of building area. The dwellings range in size from 1,944 to 3,444 square feet of living area and are situated on sites that have 10,725 or 217,800 square feet of land area. The comparables sold from

January 2022 to June 2024 for prices ranging from \$183,000 to \$330,000 or from \$94.14 to \$111.74 per square foot of living area including land. The comparables have improvement assessments ranging from \$43,506 to \$110,730 or from \$22.38 to \$41.94 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$120,714. The subject's assessment reflects an estimated market value of \$362,178 or \$141.04 per square foot of living area including land when applying the statutory level of assessment of 33.33%. The subject property has an improvement assessment of \$92,681 or \$36.09 per square foot of living area.

In support of the subject's assessment, the board of review submitted information on four comparable properties located from 2.5 to 12.8 miles from the subject property. The comparables consist of two-story dwellings of frame exterior construction that were built from 1969 to 2006. Three comparables have an unfinished basement and one comparable has a partial finished basement; three comparables have central air conditioning; and three comparables have an attached or detached garage that range in size from 660 to 1,707 square feet of building area. Comparable #1 is also improved with a 616 square foot barn and a small shed while comparable #2 has a 1,920 square foot barn and a 1,400 square foot detached garage. The dwellings range in size from 2,288 to 3,201 square feet of living area that have sites ranging in size from 26,136 to 222,592 square feet of land area. The comparables sold from August 2021 to September 2024 for prices ranging from \$350,000 to \$449,000 or from \$109.34 to \$190.31 per square foot of living area including land. The comparables have improvement assessments ranging from \$68,068 to \$134,857 or from \$28.79 to \$50.28 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's 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 no reduction in the subject's assessment is warranted.

The record contains seven suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables #1 and #2 submitted by the appellant due to their older age and dissimilar dwelling size when compared to the subject. Additionally, comparable #1 has a considerably smaller site size when compared to the subject. The Board gave less weight to comparables #3 and #4 submitted by the board of review. Comparable #3 is newer in age and has a considerably smaller site when compared to the subject. Furthermore, this comparable sold in 2021, which is dated and a less reliable indicator of value as of the subject's January 1, 2024 assessment date. Comparable #4 is older in age, larger in dwelling size and has a partial finished basement, dissimilar to the subject.

The Board finds the remaining three comparable sales are more similar when compared to the subject in location, land area, design, age, dwelling size and most features. These comparables sold from January 2022 to September 2024 for prices ranging from \$295,000 to \$449,900 or from \$111.74 to \$190.31 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$362,178 or \$141.04 per square foot of living area, including land, which falls within the range established by the most similar comparable sales contained in this record. After considering adjustments to the comparables for any differences when compared to the subject, the Board finds the subject's estimated market value as reflected by its assessment is supported. Therefore, no reduction in the subject's assessment is warranted.

The taxpayer alternatively argued 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). The Board finds the appellant did not meet this burden of proof.

The parties submitted seven assessment comparables for the Board's consideration. The Board gave less weight to the comparables #1 and #2 submitted by the appellant due to their older age and dissimilar dwelling size when compared to the subject. The Board gave less weight to comparables #3 and #4 submitted by the board of review due to their dissimilar age when compared to the subject. In addition, comparable #4 is larger in dwelling size and has a partial finished basement, unlike the subject. The Board finds the remaining three comparables are more similar when compared to the subject in location, design, age, dwelling size and features. The comparables have improvement assessments that ranged from \$68,068 to \$110,730 or from \$28.79 to \$41.94 per square foot of living area. The subject property has an improvement assessment of \$92,681 or \$36.09 per square foot of living area, which falls within the range established by the most similar comparables contained in this record. After considering any necessary adjustments to the comparables for differences to the subject, the Board finds no reduction in the subject's improvement assessment is justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395 (1960). Although the comparables presented by the parties are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed.

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 19, 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

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