



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

APPELLANT: James Davis  
DOCKET NO.: 24-00387.001-R-1  
PARCEL NO.: 05-12-101-002

The parties of record before the Property Tax Appeal Board are James Davis, 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:

**LAND:** \$9,333  
**IMPR.:** \$109,000  
**TOTAL:** \$118,333

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 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 James Davis, the appellant, and on behalf of the Boone County Board of Review was Karla M. Maville, Assistant State's Attorney for Boone County along with Boone County's witnesses, Jessica Muellner, Supervisor of Assessments for Boone County and Kris Hall, Chief Deputy Assessor for Belvidere Township.

The subject property consists of a 2-story dwelling of frame and vinyl exterior construction with 2,508 square feet of living area. The dwelling was constructed in 2004 and is approximately 20 years old. Features of the home include an unfinished basement, central air conditioning, two fireplaces, a 3-car 836 square foot garage and a 975 square foot deck. The property has an approximately 19,467 square foot site and is located in Poplar Grove, Belvidere Township, Boone County.

Mr. Davis presented an opening statement testifying the subject's Concord Crossing subdivision consists of two streets, Boeing Trail and Star Fire encompassing approximately 60 homes. Davis testified he filed a property tax complaint with the Boone County Board of Review based on market value and that his appeal with the Property Tax Appeal Board is based on an inequity argument. Davis testified his attempts to reach settlement with the Boone County Assessor were rejected.

The appellant contends assessment inequity, with respect to the improvement assessment, as the basis of the appeal. In support of this argument, the appellant submitted information on three equity comparables located in the same assessment neighborhood code and on the same street or within three blocks of the subject. The comparables are improved with 2-story dwellings of frame exterior construction ranging in size from 2,512 to 2,915 square feet of living area that are 20 or 21 years old. Each comparable has central air conditioning, one fireplace and a 3-car garage. The appellant reported "0" in the basement area and finished basement area lines of the grid analysis. The comparables have improvement assessments ranging from \$106,237 to \$115,997 or from \$39.79 to \$42.29 per square foot of living area. Based on this evidence, the appellant requested the subject's improvement assessment be reduced to \$106,063 or \$42.29 per square foot of living area.

Under cross examination by Karla Maville, Assistant State's Attorney for Boone County, Davis testified his home contains two fireplaces but only one is functioning and that it was non-functioning when he purchased the property. Davis testified he has a two-tiered wood deck with the first level measuring 23'x 33' and the upper level approximately half as large. As to the exterior materials for the subject, Davis testified the subject dwelling has face brick on areas of the front of the home. When asked if the Township or County explained why the subject's per square foot improvement assessment is higher than his comparable properties, Davis testified he was basically directed to "the grid" by way of explanation.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$128,742. The subject has an improvement assessment of \$119,409 or \$47.61 per square foot of living area.

Maville questioned her witness, Kris Hall, Chief Deputy Assessor for Belvidere Township, regarding the subject's assessment relative to the appellant's comparable properties. Hall testified the subject's extra amenities add value and are reflected in the subject's assessment, specifying the subject's larger wood deck, brick trim and second fireplace. Hall added that homes with a smaller dwelling size tend to have higher per square foot improvement assessment when compared to similar homes with a larger dwelling size. Hall testified the subject's per square foot improvement assessment is higher than the per square foot improvement assessment for appellant comparables #1 and #2 due, in part, to their larger dwelling size. Hall also testified that the appellant's comparable #3 has "a little less square feet than the subject" and its per square foot improvement assessment is "a little higher" than the subject. The Board notes appellant comparable #3 has a dwelling that is four square feet larger than the subject and an improvement assessment that is lower than the subject.

In support of its contention of the correct assessment, the board of review submitted information on three equity comparables located in the same assessment neighborhood code as the subject property. The comparables are improved with 2-story dwellings of frame and vinyl exterior construction ranging in size from 1,998 to 2,730 square feet of living area that are 21 or 22 years old. Each comparable has a basement with finished area, central air conditioning and a garage ranging in size from 744 to 836 square feet of building area. Two dwellings have either one or two fireplaces. The comparables have improvement assessments ranging from \$99,000 to \$124,814 or from \$44.34 to \$50.01 per square foot of living area.

Jessica Muellner, Boone County Supervisor of Assessments, described the subject's subdivision as having homes that are very similar, constructed by the same builder and also very similar in age, style and size. Muellner testified the subject's improvement assessment is bracketed by the board of review's comparables and agreed with Hall's conclusion that the subject's deck, fireplace and brick trim explain the higher per square foot improvement assessment.

Based on this evidence, the board of review requested the subject's assessment be confirmed.

In written rebuttal, the appellant critiqued the board of review's comparables contending the dwellings each have finished basement area, unlike the subject, and opined this feature adds value to these properties. To support this contention, the appellant submitted interior basement photographs for each board of review comparable from an online real estate website. Interior photographs depict finished basement area for each of the board of review's comparables. The appellant also submitted exterior photographs from the assessor's website of the subject and each board of review comparable. The Board finds the exterior photographs depict the subject and each board of review comparable has some brick exterior material with board of review comparable #3 appearing to have an all brick front.

Under questioning by the ALJ, Muellner testified a finished basement adds \$13.65 per square foot to an improvement assessment for dwellings located in the subject's subdivision. Neither party submitted the deck sizes for the appellant's comparable properties.

### **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). The Board finds the appellant met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted six equity comparables for the Board's consideration. The Board gives less weight to the appellant's comparables which are not reported to have basement foundations. The Board also gives less weight to board of review comparable #3 which is less similar to the subject in dwelling size than other properties in the record.

The Board finds the best evidence of assessment equity to be board of review comparables #1 and #2 which are more similar to the subject in location, age, design, dwelling size and other features. However, these two properties each have a finished basement amenity, unlike the subject, suggesting a downward adjustment is needed to make these properties more equivalent to the subject. These two comparables have improvement assessments of \$121,035 and \$124,814 or \$44.34 and \$50.01 per square foot of living area. The subject's improvement assessment of \$119,409 or \$47.61 per square foot of living area falls below the two best comparables in this record on an overall improvement assessment basis and is bracketed by the two best comparables on a per square foot basis. However, after considering appropriate adjustments to the best comparables for differences from the subject, such as finished basement area, the Board finds the appellant demonstrated with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is 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:

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

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COUNTY

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