



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

APPELLANT: David Fonda
DOCKET NO.: 24-03649.001-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: \$19,011
IMPR.: \$45,243
TOTAL: \$64,254

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 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 1-story dwelling of frame exterior construction with 912 square feet of living area. The dwelling is approximately 50 years old. Features of the home include a basement, central air conditioning, and a 576 square foot garage. The property has a 20,473 square foot site¹ and is located in Davis, Rock Grove Township, Stephenson County.

The appellant contends assessment inequity regarding the land as the basis of the appeal. In support of this argument, the appellant submitted information on nine equity comparables, seven of which are within the same assessment neighborhood code as the subject and six of which are on the same tax block as the subject. The parcels range in size from 16,117 to 28,750 square feet of land area and have land assessments ranging from \$2,852 to \$47,177 or from \$0.11 to \$2.85 per square foot of land area.

¹ The board of review presented a Parcel Information Sheet describing a 0.47 of an acre or 20,473 square foot site, which supports the site size reported by the appellant.

The appellant submitted a brief contending lakefront properties have a land assessment of \$47,177 whereas “2nd Tier” properties have a land assessment of \$2,852. The subject property is classified as a lakefront property but a park, with a road, separates the subject from the lake. The appellant asserted the subject is closer to a busy street than to the park. Comparable #1 has a boat dock and the lowest per square foot land assessment of these four properties. The appellant argued comparables #1 through #4 are superior to the subject in location.

The appellant submitted photographs of the subject and comparables #1 through #4, depicting water views for these properties, with the subject home set back further from the water than the other four properties. The appellant submitted a plat map, depicting the subject backing to a park with a channel in the middle of it, comparable #1 alongside the channel, and the other three comparables as backing to the same park. Based on this plat map, comparables #5, #6, and #7 appear to be located on the lake and comparable #8 is located across the street from the subject with no park or lake access or view and comparable #9 is not shown on this map.

Based on this evidence, the appellant requested a reduction in the subject’s land assessment to \$9,000 or \$0.44 per square foot of land area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$64,254. The subject property has a land assessment of \$19,011 or \$0.93 per square foot of land area.

In support of its contention of the correct assessment the board of review submitted information on six equity comparables, four of which are located on the same tax block as the subject. Comparables #2, #4, #5, and #6 are the same properties as the appellant’s comparables #1, #2, #3, and #4, respectively. The parties reported slightly different site sizes for the common comparables. The board of review reported the sites range in size from 16,988 to 28,314 square feet of land area and have land assessments of \$19,011 or from \$0.67 to \$1.12 per square foot of land area.

The board of review submitted briefs contending that the subject is located in a gated community with a lake. Land within the community is assessed in tiers, with some exceptions. The subject is one exception as it has a public park between it and the lake. There are seven similar lots with a land assessment of \$14,796 compared to lake lots with a land assessment of \$36,717. The board of review asserted the subject is classified as a lakefront lot but its assessment was adjusted downward for its location not on the lake. The board of review contended that a neighborhood multiplier was added to the subject’s neighborhood in 2024 based on recent sales.

The board of review submitted an aerial map of the comparables and the subject, depicting the board of review’s comparable #1 as located next door to the subject and also on the park and the board of review’s comparable #3 as located in between two common comparables and backing to only a small portion of the park.

Based on this evidence, the board of review requested confirmation of the subject’s assessment.

In written rebuttal, the appellant agreed the board of review's comparable #1 is similar to the subject in its park location. The appellant disputed the remaining comparables have any separation from the lake as the owners mow the land to the lake. The appellant contended the board of review's comparables #2 through #6 are not located on a busy street like the subject. The appellant contended the subject is more similar to lots in the subdivision that are separated from the lake by a road.²

Conclusion of Law

The taxpayer 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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

As an initial matter, the appellant argued the subject is on a busy road unlike many of the comparables. The Board finds the appellant has not presented any evidence to support this contention and the subject property is in a gated community.

The record contains a total of eleven equity comparables, with four common comparables, for the Board's consideration. The Board gives less weight to the appellant's comparables #5 through #9, which are less similar to the subject in location, being located on the lake unlike the subject or lacking park or lake views, which are features of the subject. Moreover, the appellant's comparables #5, #7, #8, and #9 are less similar to the subject in site size than the other comparables in this record. The Board also gives less weight to the appellant's comparable #1/board of review's comparable #2, which is also less similar in site size and appears to have water access unlike the subject due to its location along the channel, as further evidenced by its boat dock.

The Board finds the best evidence of assessment equity to be the appellant's comparable #2/board of review's comparable #4, the appellant's comparable #3/board of review's comparable #5, the appellant's comparable #4/board of review's comparable #6, and the board of review's comparables #1 and #3, which are more similar to the subject in site size and location on the park. These comparables have improvement assessments of \$19,011 or from \$0.87 to \$1.12 per square foot of land area. The subject's improvement assessment of \$19,011 or \$0.93 per square foot of living area is identical to the best comparables on a total land assessment basis and falls within the range established by the best comparables on a per square foot basis.

The record indicates land assessments in the subject's neighborhood were determined on a site basis, regardless of site size. The site method of value is used when the market does not indicate a significant difference in site value even when there is a difference in site sizes. (See Property

² The Board notes the appellant did not identify any of these properties or state which comparables are separated from the lake by a road.

Assessment Valuation, International Association of Assessing Officers, 2nd ed. 1996). The Board finds land assessments in the subject's neighborhood are uniform. The best comparables submitted by the parties have land assessments of \$19,011, identical to the subject. The appellant did not submit any market value evidence to suggest the site method was inappropriate resulting in an inequitable assessment.

Based on this record, the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and 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: _____

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

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