



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

APPELLANT: David Stengel
DOCKET NO.: 24-03809.001-F-1
PARCEL NO.: 06-15-13-200-004

The parties of record before the Property Tax Appeal Board are David Stengel, 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:

F/Land:	\$5,637
Homesite:	\$14,041
Residence:	\$131,110
Outbuildings:	\$0
TOTAL:	\$150,788

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 homesite property is improved with a one-story dwelling of vinyl siding exterior construction with 2,966 square feet of living area. The dwelling was constructed in 1989 and is approximately 35 years old. Features of the home include an unfinished full basement, 3 bathrooms, central air conditioning, a fireplace, a 1,066 square foot garage, and 2,016 square foot pole shed. The property has an approximately 44.49-acre site of which 1-acre is the homesite and is located in Pecatonica, Rock Run Township, Stephenson County.

The appellant contends assessment inequity as the basis of the appeal concerning the non-farm improvement assessment. The appellant has not contested either the homesite or farmland assessments in this appeal. In support of the improvement inequity argument, the appellant submitted information on three equity comparables located from 5 to 20 miles from the subject.

The properties are improved with either bi-level or two-story dwellings of brick or wood exterior construction. The homes are each 36 years old and range in size from 3,095 to 3,676 square feet of living area. Each comparable has a full basement, one of which has finished area. The homes have 2 or 2½ bathrooms, central air conditioning, one or two fireplaces, and a two-car garage. Comparable #1 also has a 1,440 square foot pole shed. The comparables have improvement assessments ranging from \$63,383 to \$98,544 or from \$17.24 to \$30.60 per square foot of living area.¹ Based on this evidence, the appellant requested a reduced improvement assessment of \$85,350 or \$28.78 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$150,788. The subject property has an improvement assessment of \$131,110 or \$44.20 per square foot of living area.

In a memorandum responding to the appellant's comparables, the board of review noted that the appellant's primary argument is that after having obtained a reduction from the Property Tax Appeal Board on an assessment appeal for tax year 1996, the subject's assessment increase(s) should mirror the same percentage increase(s) that have applied to the comparable properties utilized in the prior appeal.

In support of its contention of the correct assessment, the board of review submitted information on seven equity comparables. The comparables consist of one-story or ranch-style dwellings of vinyl siding exterior construction which are 18 to 32 years old. The homes range in size from 1,776 to 3,198 square feet of living area. The homes have unfinished basements, 2 or 3 full bathrooms, and five homes each have 1 or 2 half-baths. Features include central air conditioning, and a garage or garages ranging in size from 600 to 1,195 square feet of building area. Comparable #1 has a 1,950 square foot pole barn. The comparables have improvement assessments ranging from \$68,018 to \$128,261 or from \$38.30 to \$52.00 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's improvement assessment.

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.

The parties submitted a total of ten equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to the appellant's comparables, due to differences in story height/design as compared to the subject ranch-style

¹ Per square foot improvement assessments were mathematically corrected based on the reported dwelling sizes of the comparables as necessary.

dwelling. The Board has given reduced weight to board of review comparables #1, #4, and #7, due to substantially smaller dwelling sizes when compared to the subject.

The Board finds the best equity evidence in the record consists of board of review comparables #2, #3, #5 and #6, which are each more similar to the subject in story height/design, dwelling size and several other features. Adjustments to the best four comparables are necessary for differences to make the comparables more equivalent to the subject in characteristics such as age and/or garage and additional building amenities. These four comparables have improvement assessments ranging from \$111,127 to \$128,261 or from \$40.11 to \$47.69 per square foot of living area. The subject's improvement assessment of \$131,110 or \$44.20 per square foot of living area falls above the range established by the best comparables in this record in terms of overall improvement assessment and within the range on a per-square-foot of living area basis. Having thoroughly examined the four best comparables in the record and considering that none of these properties has a 2,016 square foot pole building that is a feature of the subject, the Board finds the subject's higher overall assessment is logical given this additional building.

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 taxation 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 disclosed that properties located in the same area 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.

Based on this record and after considering appropriate adjustments to the best comparables for differences when compared to the subject, 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: _____

January 20, 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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