FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Andrew Ferguson
DOCKET NO.: 25-00224.001-R-1
PARCEL NO.: 05-04-278-002

The parties of record before the Property Tax Appeal Board are Andrew Ferguson, 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:

F/Land:	$911
Homesite:	$13,551
Residence:	$144,956
Outbuildings:	$2,185
TOTAL:	$161,603

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 2025 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 is improved with a one-story dwelling of frame and brick trim exterior construction with 3,578 square feet of living area, where the main dwelling has 2,234 square feet of living area and the auxiliary dwelling has 1,344 square feet of living area.[1] The dwelling was originally constructed in 1966. The dwelling has an effective age of 1980 due to additions being constructed in 2007. Features of the home include a full unfinished basement, central air conditioning, 4 bathrooms, two fireplaces, a 650 square foot attached garage and a 1,450 square

[1] The Board finds the best description of the subject property was provided by the board of review and is found in the subject's property record card, which included sketches and dimensions of the residential buildings and also the farm building/barn. The appellant failed to provide descriptive information on all of the buildings situated on the subject site and did not segregate the improvement assessments attributed to the residential buildings and the farm buildings.

foot detached garage. Other improvements include a 2,352 square foot attached pool enclosure and an inground swimming pool. The property also has a 4,876 square foot outbuilding/barn that was constructed in 2016. The property has a 5.36-acre site of which 1.4 acres is designated as a homesite and the remaining land as agricultural. The property is located in Belvidere, Belvidere Township, Boone County.

The appellant contends assessment inequity with respect to the improvements as the basis of the appeal. The appellant did not dispute the land assessment which included a farmland assessment and a homesite assessment. In support of this argument the appellant submitted a grid analysis with information on the subject and three equity comparables, as well as the property record cards for the subject and the comparables. The comparables are improved with one-story or two-story dwellings of wood siding or vinyl siding and brick exterior construction ranging in size from 2,556 to 3,514 square feet of living area. The dwellings were built in 1976 or 1989. The comparables each have a basement, two of which have finished area. Each comparable has central air conditioning, 2 or 4 bathrooms and an attached garage with 484 or 576 square feet of building area. Two comparables each have one or two fireplaces. Comparable #1 has an additional 576 square foot detached garage. The appellant reported that comparables #2 and #3 each have a pool. These properties have improvement assessments ranging from $77,917 to $102,177 or from $29.07 to $30.58 per square foot of living area. In the appellant's analysis the subject's entire improvement assessment for the residence and both residential and farm outbuildings was divided by the living area of the residence to arrive at an assessment of $41.21 per square foot of living area.

The appellant also included a brief questioning the determinations made for the subject property on appeal by the Boone County Assessor and upheld by the Boone County Board of Review based upon non-uniformity and argued these assessing officials did not use proper assessment methodology. The appellant also contended that 63 of the 65 parcels in the subject's neighborhood received assessment increases of 8.9% or less, and only two parcels exceeded a 10% increase, whereas the subject parcel increased 17.5%, nearly double the neighborhood norm.

Based on the foregoing evidence and argument, the appellant requested a reduced improvement assessment for the residence and farm outbuildings.

The appellant submitted a copy of the Boone County Board of Review decision disclosing the total assessment for the subject of $161,603. The subject property has a farmland assessment of $911, a homesite assessment of $13,551, an outbuilding assessment of $2,185 and a residence assessment of $144,956 or $40.51 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal." In support of its contention of the correct assessment the board of review submitted a grid analysis with information on the subject and eight equity comparables, along with property record cards for the subject and the comparables. The comparables have the same assessment neighborhood code as the subject. The board of review's comparable #5 is the same property as the appellant's comparable #3.[2] The comparables are improved with one-story dwellings of frame, brick or frame and brick trim exterior construction that range in size from 1,706 to 2,879 square feet of living area. The dwellings were built from 1964 to 1992. The comparables each have a basement, two of which are walkouts with finished area. Each comparable has central air conditioning, from 2 to 3½ bathrooms and an attached garage ranging in size from 484 to 1,056 square feet of building area. Six comparables each have one or two fireplaces. Comparables #2, #6 and #8 each have an additional detached garage with 352, 750 and 384 square feet of building area, respectively. Comparable #5 has an inground swimming pool. The properties have improvement assessments ranging from $74,734 to $169,760 or from $33.33 to $58.96 per square foot of living area.

The board of review also submitted an additional grid analysis with information on three agricultural comparables, along with property record cards for the comparables. The comparables have varying degrees of similarity when compared to the subject in location, site size, dwelling size, age and features. Comparables #1 and #2 reportedly have pole barns and comparable #3 has an inground pool. The board of review did not segregate the improvement assessments attributed to the residence and residential buildings and the outbuildings/farm buildings, in order to allow the Property Tax Appeal Board to make a meaningful comparative analysis of these farm building comparables to the subject. Therefore, these three farm building comparables will not be further addressed in this analysis.

With respect to the appellant's comparables, the board of review also submitted a copy of the appellant's grid analysis and property record cards for each of the appellant's comparables, as well as aerial photographs of the properties. The aerial photograph for the appellant's comparable #2 depicted an above ground swimming pool and the aerial photograph for the appellant's comparable #3 depicted an inground swimming pool.

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

Conclusion of Law

As an initial matter, the appellant's complaints regarding the appeal process before the Boone County Board of Review will be briefly addressed. The law is clear that proceedings before the Property Tax Appeal Board are de novo "meaning the Board will only consider the evidence, exhibits and briefs submitted to it, and will not give any weight or consideration to any prior actions by a local board of review . . . ." (86 Ill.Admin.Code §1910.50(a)). Moreover, the jurisdiction of the Property Tax Appeal Board is limited to determining the correct assessment of the property appealed to it; the Board has no jurisdiction to address any alleged procedural and/or due process violations alleged with regard to actions and/or inactions at the local board of review level. (35 ILCS 200/16-180). Thus, the Property Tax Appeal Board will herein consider the evidence presented by both parties to this proceeding in determining the correct assessment of the subject property.

[2] The parties differ as the dwelling size of the common comparable. The Board finds the best description of size is found in the property record card submitted by both parties, which contains a sketch depicting the dwelling with 1,706 square feet of living area and a 1,682 square foot walkout basement with 850 square feet of finished area.

The appellant's argument concerning the increase in the subject's assessment from 2024 to 2025 by a purported 17.5% has been given no weight by the Property Tax Appeal Board. The Board finds the appellant attempted to demonstrate the subject's assessment was inequitable because of the percentage of increase in its assessment from 2024 to 2025. The Board finds this type of analysis is not an accurate measurement or a persuasive indicator to demonstrate assessment inequity by clear and convincing evidence. The Board finds rising or falling assessments from year to year on a percentage basis do not indicate whether a particular property is inequitably assessed. The assessment methodology and actual assessments together with their salient characteristics of properties must be compared and analyzed to determine whether uniformity of assessments exists. The Board finds assessors and boards of review are required by the Property Tax Code to revise and correct real property assessments, annually if necessary, that reflect fair market value, maintain uniformity of assessments, and are fair and just. This may result in many properties having increased or decreased assessments from year to year of varying amounts and percentage rates depending on prevailing market conditions and prior year's assessments.

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.

For the residence, the parties submitted ten comparables for the Board's consideration, as one comparable was common to both parties. The Board finds none of the comparables are truly similar to the subject due to significant differences in property classification, dwelling size, design, age and features. Nonetheless, the Board has given less weight to the appellant's comparable #2 due to its dissimilar two-story design, when compared to the subject's one-story design. The Board has also given less weight to the appellant's comparable #3, as well as board of review comparables #1 through #7, which includes the common comparable, due to their substantially smaller dwelling sizes, when compared to the subject.

The Board finds the appellant's comparable #1 and board of review comparable #8 are the most similar to the subject in location, design and age/effective age, although neither property has agricultural use or a farm outbuilding like the subject. The Board finds these two dwellings have varying degrees of similarity when compared to the subject in dwelling size, basement finish, bathroom count, fireplace count and attached garage sizes, suggesting adjustments would be required to make the comparables more equivalent to the subject. Moreover, the Board finds both comparables are inferior to the subject in that each property lacks a 2,352 square foot attached pool enclosure with an inground swimming pool and a 1,450 square foot detached garage, all of which are features of the subject. Nevertheless, these two comparables have improvement assessments of $102,177 and $169,760 or $29.07 and $58.96 per square foot of living area, respectively. The subject's residence and residential buildings have an assessment of $144,956 or $40.51 per square foot of living area, which is bracketed by the two best comparables in this record on a per square foot of living area basis. After considering adjustments to the best comparables for differences from the subject, the Board finds the subject's residence assessment is well supported.

With respect to the subject's farm outbuilding/barn, it was the appellant's burden to present clear and convincing evidence showing lack of assessment equity. The Board finds the appellant did not provide any farm building equity comparables. Therefore, the Board finds the appellant did not meet this burden of proof with substantive documentary evidence and a reduction in the subject's farm outbuilding assessment is not warranted.

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 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 presented.

Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvements are 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:

<u>C E R T I F I C A T I O N</u>

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: September 15, 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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