FINAL ADMINISTRATIVE DECISION
ILLINOIS PROPERTY TAX APPEAL BOARD

APPELLANT: Tim Fergusen
DOCKET NO.: 25-00225.001-R-1
PARCEL NO.: 05-04-276-020

The parties of record before the Property Tax Appeal Board are Tim Fergusen, 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:	$9,000
IMPR.:	$88,424
TOTAL:	$97,424

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 consists of a one-story dwelling of vinyl siding and brick exterior construction with 1,861 square feet of living area. The dwelling was constructed in 1999 and is approximately 26 years old. Features of the property include an 1,819 square foot walkout basement, central air conditioning, a fireplace, 553 square foot attached garage and a 648 square foot inground swimming pool.[1] The property has a 21,800 square foot site and is located in Belvidere, Belvidere Township, Boone County.

The appellant contends assessment inequity with respect to the improvement as the basis of the appeal. In support of this argument, the appellant submitted a grid analysis with information on subject and three equity comparables, along with property record cards for the subject and all

[1] The sizes of the subject's basement area and inground swimming pool are found in the subject's property record card provided by both parties.

three comparable properties.[2] The comparables have the same assessment neighborhood code as the subject and are located across the street, around the corner or five houses from the subject property. The comparables are improved with one-story dwellings of wood siding, wood siding and brick or vinyl siding and brick exterior construction ranging in size from 2,514 to 3,514 square feet of living area. The dwellings were built from 1974 to 1989 and range in age from 36 to 51 years old. The comparables each have an 850 to a 2,514 square foot basement, one of which has finished area. Each comparable has central air conditioning and an attached garage that ranges in size from 480 to 576 square feet of building area. Two comparables each have a fireplace. Comparable #1 also has a 576 square foot detached garage. Comparable #3 has a 960 square foot inground swimming pool. The comparables have improvement assessments that range from $67,349 to $102,177 or from $26.79 to $30.48 per square foot of living area.

In a brief, the appellant contended that these three comparable properties show significantly lower improvement assessments per square foot, which range from $26.79 to $30.48 per square foot when compared to the subject's improvement assessment of $47.51 per square foot. The appellant argued that the subject's improvement is assessed from 56% to 77% per square foot higher than these superior homes that have larger dwelling sizes and similar or higher grades.

Based on this evidence, the appellant requested the subject's improvement assessment be reduced to $55,210 or $29.67 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 $97,424. The subject has an improvement assessment of $88,424 or $47.51 per square foot of living area.

In support of its contention of the correct assessment, the board of review submitted a grid analysis with information on the subject, the three equity comparables submitted by the appellant and four additional equity comparables, along with property record cards for the subject and both parties' comparables.[3] The appellant's comparables were previously described. The four additional comparables have the same assessment neighborhood code as the subject, two of which are located along the same street as the subject property. The comparables are improved with one-story dwellings of brick or vinyl and brick exterior construction ranging in size from 1,682 to 2075 square feet of living area. The dwellings were built from 1992 to 2002 and range in age from 23 to 33 years old . The comparables each have a 1,728 to a 2,166 square foot basement, where comparable #7 has additional basement area below the attached garage. Each comparable has central air conditioning, one or two fireplaces and an attached garage ranging in size from 484 to 1,008 square feet of building area. Comparable #6 has a 392 square foot inground swimming pool. Comparables #7 and #8 each have an additional detached garage with 660 and 750 square feet of building area, respectively. The comparables have improvement assessments that range from $82,696 to $102,477 or from $45.60 to $50.21 per square foot of

[2] Additional descriptive details for the comparables are found in the property record cards submitted by the appellant.

[3] The appellant's comparables are numbered as comparables #1, #2 and #3. Comparable #5 in the grid is the subject property. The four additional comparables submitted by the board of review are numbered #6, #7, #8 and #9. Additional descriptive details for the board of review's additional comparables are found in the property record cards submitted by the board of review.

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

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 seven equity comparables for the Board's consideration. The Board has given less weight to the appellant's three comparables, which have dwelling sizes that are from 35% to 89% larger than the subject dwelling and are considerably older in age when compared to the subject. With respect to the appellant's argument that these three comparables have significantly lower improvement assessments on a per square foot of living area basis, the Board finds that accepted real estate valuation theory provides that all factors being equal, as the size of the property increases, the per unit value decreases. In contrast, as the size of the property decreases, the per unit value increases.

The Board finds the best evidence of assessment equity to be the four comparables submitted by the board of review, which overall are more similar to the subject in location, dwelling size, design and age. However, three of the four comparables lack an inground swimming pool, a feature of the subject, suggesting upward adjustments would be required to make the comparables more equivalent to the subject. Conversely, two comparables have an additional detached garage necessitating downward adjustments for this difference. Nevertheless, the comparables have improvement assessments that range from $82,696 to $102,477 or from $45.60 to $50.21 per square foot of living area. The subject property's improvement assessment of $88,424 or $47.51per square foot of living area falls within the range established by the best comparables in the record both in terms of overall improvement assessment and 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 appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. 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 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:

C E R T I F I C A T I O N

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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