



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

APPELLANT: Sylvia Nichols
DOCKET NO.: 11-05711.001-R-1
PARCEL NO.: 15-02-432-013

The parties of record before the Property Tax Appeal Board are Sylvia Nichols, the appellant; and the Winnebago County Board of Review.

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds a reduction in the assessment of the property as established by the **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$1,200
IMPR: \$4,300
TOTAL: \$5,500

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a decision of the Winnebago County Board of Review pursuant to section 16-160 of the Property Tax Code (35 ILCS 200/16-160) challenging the assessment for the 2011 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 frame dwelling containing 800 square feet of living area that was built in 1940. Features include a crawl space foundation and a carport. The dwelling is situated on 7,100 square feet of land area. The

subject property is located in Rockford Township, Winnebago County, Illinois

The appellant claims overvaluation as the basis of the appeal. In support of this argument, the appellant submitted four suggested comparable properties located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from May 2011 to December 2011 for prices ranging from \$6,900 to \$16,000 or from \$9.32 to \$27.03 per square foot of living area including land.

Based on this evidence, the appellant requested a reduction in the subject's assessment.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the subject's final assessment of \$14,424. The subject's assessment reflects an estimated market value of \$44,002 or \$55.00 per square foot of living area including land when applying Winnebago County's 2011 three-year average median level of assessment of 32.78% as determined by the Illinois Department of Revenue.

The board of review, through the township assessor, argued comparable sales #2, #3 and #4 are compulsory sales¹.

In support of the subject's assessment the board of review submitted an analysis of five comparable sales prepared by the township assessor. The comparables are located in close proximity to the subject. The comparables had varying degrees of similarity when compared to the subject. The comparables sold from March 2009 to October 2010 for prices ranging from \$37,000 to \$58,900 or from \$57.14 to \$81.35 per square foot of living area including land. Based on this evidence, the board of review offered to reduce the subject's assessment to \$8,880, which reflects an estimated market value of \$26,640 or \$33.30 per square foot of living area including land.

The appellant rejected the proposed assessment amount.

¹ The Board takes notice of section 16-183 of the Property Tax Code, which provides: The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. (35 ILCS 200/16-183).

In rebuttal, the appellant explained the subject dwelling is a rental property that has no closet space. The appellant argued the comparables used by the assessor are superior because they are owner occupied, three comparables have garages and three comparables have basements.

Conclusion of Law

The appellant contends the market value of the subject property is not accurately reflected in its assessed valuation. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. 86 Ill.Admin.Code §1910.63(e). Proof of market value may consist of an appraisal of the subject property, a recent sale, comparable sales or construction costs. 86 Ill.Admin.Code §1910.65(c). The Board finds the appellant met this burden of proof. Therefore, a reduction in the subject's assessment is warranted.

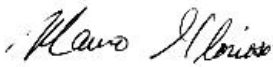
The parties submitted nine suggested comparable sales for the Board's consideration. The Board gave less weight to the comparables submitted by the board of review. Four of the five comparables sold in 2009, which are dated and less reliable indicators of market value as of the subject's January 1, 2011 assessment date. Additionally, comparables #1, #3, #4 and #5 have unfinished basements and/or garages, superior to the subject. The Board also gave little weight to comparable #1 submitted by the appellant due to its larger dwelling size when compared to the subject. The Board finds comparables #2 though #4 submitted by the appellant are more representative of the subject in location, age, size, style and features. These comparables sold for prices ranging from \$6,900 to \$16,000 or from \$9.32 to \$27.03 per square foot of living area including land. The subject's assessment reflects an estimated market value of \$44,002 or \$55.00 per square foot of living area including land, which is considerably higher than the most similar comparable sales contained in this record. After considering any necessary adjustments to the comparables for any differences to the subject, the Board finds the subject's estimated market value as reflected by its assessment is excessive. Therefore, a reduction in the subject's assessed valuation is warranted.

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.

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: April 24, 2015



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 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 the subsequent year 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.

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.