



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

APPELLANT: Joe Marino
DOCKET NO.: 12-00051.001-R-2 through 12-00051.004-R-2
PARCEL NO.: See Below

The parties of record before the Property Tax Appeal Board are Joe Marino, the appellant, by attorneys Richard J. Caldarazzo and Ryan Schaeffges, of Mar Cal Law, P.C. in Chicago; 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:

DOCKET NO	PARCEL NUMBER	LAND	IMPRVMT	TOTAL
12-00051.001-R-2	12-31-376-039	18,954	103,700	\$122,654
12-00051.002-R-2	12-31-376-040	16,667	87,323	\$103,990
12-00051.003-R-2	12-31-376-044	19,279	108,708	\$127,987
12-00051.004-R-2	12-31-376-045	19,240	108,747	\$127,987

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 2012 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 four two-story multi-family apartment buildings. The building located on parcel number (PIN) 12-31-376-039 (hereinafter "039") has 7,286 square feet of

building area with 16 units and was constructed in 1992. The building located on PIN 12-31-376-040 (hereinafter "040") has 7,102 square feet of building area with 13 units and was constructed in 1994. The building located on PIN 12-31-376-044 (hereinafter "044") has 7,648 square feet of building area with 16 units and was constructed in 1995. The building located on PIN 12-31-376-045 (hereinafter "045") has 7,648 square feet of building area with 16 units and was constructed in 1995. The subject buildings have a combined building area of 29,684 square feet and a total of 61 units. The properties are located at 2702 Rudeen Close, 2690 Rudeen Close, 2680 Rudeen Close and 2670 Rudeen Close, Rockford, Rockford Township, Winnebago County, respectively.

Appearing before the Property Tax Appeal Board on behalf of the appellant was attorney Ryan Schaeffges. Mr. Schaeffges argued assessment inequity with respect to the improvement assessment as the basis of the appeal. At the hearing Mr. Schaeffges withdrew the appellant's market value argument.

With respect to the assessment equity argument the appellant utilized the subject's combined building area for comparison purposes. In support of this argument the appellant submitted information on three equity comparables that were improved with two-story apartment buildings that ranged in size from 20,200 to 25,016 square feet of building area. The comparables were 43 or 45 years old. These properties had improvement assessments ranging from \$181,769 to \$216,051 or from \$8.64 to \$10.11 per square foot of building area. Based on these comparables the appellant requested the combined improvement assessment for the subject property be reduced to \$231,772 or \$7.81 per square foot of building area resulting in a combined total assessment of \$305,922.

The board of review submitted its "Board of Review Notes on Appeal" for each PIN under appeal. PIN 039 had a total assessment of \$126,214 and an improvement assessment of \$107,260 or \$14.72 per square foot of building area. PIN 040 had a total assessment of \$125,000 and an improvement assessment of \$108,323 or \$15.25 per square foot of building area. PIN 044 had a total assessment of \$128,437 and an improvement assessment of \$109,158 or \$14.27 per square foot of building area. PIN 045 had a total assessment of \$128,882 and an improvement assessment of \$109,642 or \$14.34 per square foot of building area.

In support of its contention of the correct assessment for the respective properties, the board of review submitted information

on four equity comparables for each property that were identified by the township assessor. In each analysis the assessor used as comparables two of the properties under appeal. Additionally, the assessor converted the assessments to market value for comparison purposes rather comparing the assessments directly. The board of review called as its witness Rockford Township Deputy Assessor Mike Smith.

With respect to PIN 039, the assessor indicated the improvement assessment reflected a market value of \$321,782 or \$44.16 per square foot of building area. The assessor indicated the subject's total assessment reflected a market value of \$378,647 or \$23,665 per unit. The four comparables used by the assessor ranged in size from 6,834 to 8,272 square feet of building area and had from 11 to 16 units. The buildings were constructed from 1967 to 1995. According to the assessor these properties had improvement assessments reflecting market values ranging from \$232,497 to \$328,925 or from \$28.11 to \$45.76 per square foot of building area. The assessor also indicated these comparables had total assessments reflecting market values ranging from \$260,548 to \$386,645 or from \$21,712 to \$28,846 per unit. The deputy assessor testified that from a strictly equity basis the subject's market value per unit would be \$23,000 for a overall equity market value of \$368,000.

With respect to PIN 040, the assessor indicated the improvement assessment reflected a market value of \$324,969 or \$45.76 per square foot of building area. The assessor indicated the subject's total assessment reflected a market value of \$375,002 or \$28,846 per unit. The four comparables used by the assessor ranged in size from 6,834 to 7,648 square feet of building area and had 12 or 16 units. The buildings were constructed from 1970 to 1995. According to the assessor these properties had improvement assessments reflecting market values ranging from \$240,026 to \$328,925 or from \$35.12 to \$44.16 per square foot of building area. The assessor also indicated these comparables had total assessments reflecting market values ranging from \$260,548 to \$386,645 or from \$21,712 to \$24,165 per unit. The deputy assessor testified that from an equity basis the subject's market value per unit would be \$24,000 resulting in an overall equity market value of \$312,000.

With respect to PIN 044, the assessor indicated the improvement assessment reflected a market value of \$327,474 or \$42.82 per square foot of building area. The assessor indicated the subject's total assessment reflected a market value of \$385,311 or \$24,082 per unit. The four comparables used by the assessor

ranged in size from 7,102 to 8,272 square feet of building area and had from 11 to 16 units. The buildings were constructed from 1967 to 1995. According to the assessor these properties had improvement assessments reflecting market values ranging from \$232,497 to \$328,925 or from \$28.11 to \$45.76 per square foot of building area. The assessor also indicated these comparables had total assessments reflecting market values ranging from \$262,510 to \$386,645 or from \$23,665 to \$28,846 per unit. The deputy assessor testified that from an equity basis the subject's market value per unit would be \$24,000 resulting in an overall equity market value of \$384,000.

With respect to PIN 045, the assessor indicated the improvement assessment reflected a market value of \$328,925 or \$43.01 per square foot of building area. The assessor indicated the subject's total assessment reflected a market value of \$386,645 or \$24,165 per unit. The four comparables used by the assessor ranged in size from 7,102 to 8,272 square feet of building area and had from 11 to 16 units. The buildings were constructed from 1967 to 1995. According to the assessor these properties had improvement assessments reflecting market values ranging from \$232,497 to \$327,474 or from \$28.11 to \$45.76 per square foot of building area. The assessor also indicated these comparables had total assessments reflecting market values ranging from \$262,510 to \$385,311 or from \$23,665 to \$28,846 per unit. The deputy assessor testified that from an equity basis the subject's market value per unit would be \$24,000 resulting in an overall equity market value of \$384,000.

Under cross-examination the deputy assessor testified that generally studio apartments are not more valuable than one-bedroom, two-bedroom or three-bedroom apartments.

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 evidence in the record

supports a reduction in the assessments of the subject properties.

Initially, the Board gives little weight to the appellant's analysis as he used the combined improvement size for the PINs under appeal and compared the combined improvement assessments with other properties. The properties used as comparables by the appellant were not similar to the individual buildings under appeal in size or age. The Board finds this evidence was not credible in demonstrating the subject PINs were inequitable assessed.

The Board finds the best evidence of assessment equity to be board of review comparables. The board of review submitted an assessment equity analysis for each of the respective PINs. However, the testimony provided by the deputy assessor based on the evidence submitted for the respective PINs indicated that the assessments for each PIN under appeal should be reduced. PIN 039 had a total assessment reflecting a market value per unit of \$23,665 per unit. The deputy assessor testified that from a strictly equity basis the subject PIN's market value per unit would be \$23,000. PIN 040 had a total assessment reflecting a market value per unit of \$28,846 per unit. The deputy assessor testified that from an equity basis the subject PIN's market value per unit would be \$24,000. PIN 044 had a total assessment reflecting a market value per unit of \$24,082 per unit. The deputy assessor testified that from an equity basis the subject PIN's market value per unit would be \$24,000. PIN 045 had a total assessment reflecting a market value per unit of \$24,165 per unit. The deputy assessor testified that from an equity basis the subject PIN's market value per unit would be \$24,000. Based on this evidenced and testimony the Board finds a reduction in the assessment for each of the PINs under appeal is appropriate.

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.

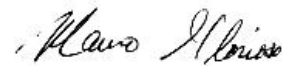
Chairman




Member



Member



Member



Acting 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: August 21, 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.