



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

APPELLANT: Randall Pellman  
DOCKET NO.: 12-00202.001-R-1  
PARCEL NO.: 11-24-480-023

The parties of record before the Property Tax Appeal Board are Randall Pellman, 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:** \$4,790  
**IMPR.:** \$36,877  
**TOTAL:** \$41,667

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 is improved with a two-story dwelling of brick exterior construction containing approximately 2,876

square feet of living area.<sup>1</sup> The home was built in 1935. Features of the home include a full, partially finished basement, central air conditioning,<sup>2</sup> a fireplace and a 480 square foot two-car garage. The dwelling is situated on approximately 7,693 square feet of land area located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted an appraisal estimating the subject property had a market value of \$125,000 as of January 13, 2012.

Under the sales comparison approach to value, the appraiser utilized three comparable sales and two active listings located from .21 to .56 of a mile from the subject property. The comparables consist of a cape cod, a bungalow, a colonial and two, tudor-style dwellings of undisclosed exterior construction containing from 2,062 to 2,485 square feet of living area. The homes range in age from 58 to 90 years old. The comparables have lots ranging in size from 6,612 to 15,400 square feet of land area. Features include basements, two of which have finished area and a two-car or a three-car garage. Four comparables have central air conditioning, one comparable has an in-ground swimming pool and one comparable has a sun room. The sales occurred in November or December 2011 for prices ranging from \$122,500 to \$159,000 or from \$49.30 to \$67.83 per square foot of living area, including land. The two listings had asking prices of \$154,900 and \$158,000 or \$75.12 and \$75.78 per square foot of living area, including land. The appraiser adjusted the comparables for differences when compared to the subject for date of sale/time, site, quality of construction, condition, room count, gross living area, rooms below grade, heating/cooling, garage/carport, porch/patio/deck, in-ground swimming pool and sun room. The adjusted sale prices ranged from \$121,300 to \$140,000. Based on the adjusted sale prices, the appraiser concluded the subject had an estimated market value under the sales comparison approach of \$125,000.

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<sup>1</sup> The appellant's appraiser reported a dwelling size of 2,876 square feet of living area and included a schematic drawing of both the first and second floors separately to support the conclusion. The board of review reported a dwelling size of 2,996 square feet, which was supported by a property record card with a less detailed single footprint schematic drawing.

<sup>2</sup> The appellant reported in the Residential Appeal petition that the central air "failed 1 year after house purchase - unit not removed." In the grid analysis, the appellant's appraiser reported the subject did not have central air conditioning.

Based on this evidence, the appellant requested the subject's assessment be reduced to reflect the appraised value.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,605. The subject's assessment reflects a market value of \$137,946 or \$47.96 per square foot of living area, land included, when using the 2012 three year average median level of assessment for Winnebago County of 33.06% as determined by the Illinois Department of Revenue.

In response to the appeal in a letter signed by Cindy Onley, Deputy Assessor, and Brian Wilson, Deputy Assessor, the assessing officials argued that two of the appraisal sales and the two active listings in the appraisal were "from different market neighborhoods." Each of the comparables in the appraisal differs in style from the subject dwelling and have different exterior construction types. Additional differences include central air, number of fireplaces, number of bathrooms and basement finish.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on four comparable sales located within four blocks of the subject property. The comparables consist of two-story brick or frame dwellings that were 77 to 105 years old. The dwellings range in size from 1,908 to 2,167 square feet of living area and feature partial basements, one of which has finished area. Two of the comparables have central air conditioning, three have a fireplace and each has a garage ranging in size from 360 to 680 square feet of building area. The comparables sold between January 2010 and March 2013 for prices ranging from \$85,700 to \$143,500 or from \$44.92 to \$70.59 per square foot of living area, including land.

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

In written rebuttal, the appellant addressed the criticisms of the comparability of the properties set forth in the appraisal report as compared to the subject. The appellant also reported again that the central air conditioning of the subject dwelling has been inspected by a local repair firm and "deemed un-repairable." The unit was not removed or replaced for financial reasons. In his rebuttal, the appellant also argued that area foreclosures are frequent and impacting the values of homes.

**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 and a reduction in the subject's assessment is warranted.

The Board finds the best evidence of market value to be the appellant's appraisal report with an estimated market value of \$125,000 as of January 13, 2012 along with board of review comparable sales #2 and #4. The Property Tax Appeal Board has given reduced weight to board of review comparable sales #1 and #3 as these sales occurred in January and May 2010 which dates are more remote in time to the valuation date at issues of January 1, 2012 and thus less likely to be indicative of the subject's estimated market value as of the assessment date.

The subject's assessment reflects a market value of \$137,946 or \$47.96 per square foot of living area, including land, which is above the appraised value of \$125,000 and above the best board of review comparable sales which sold in May 2011 and March 2013 for prices of \$49.63 and \$44.92 per square foot of living area, including land. Furthermore, the Property Tax Appeal Board finds that these two most recent comparable sales presented by the board of review are substantially smaller dwellings when compared to the subject. 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 a property decreases, the per unit value increases. Therefore, the subject dwelling should carry a lower per-square-foot price than these two most similar comparables.

The Board finds the subject property is overvalued and a reduction in the subject's assessment commensurate with the appellant's request is warranted.

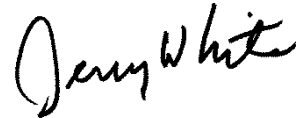
This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

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Chairman



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Member

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Member



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Member

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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: November 20, 2015



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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.