



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

APPELLANT: Raymond Hodges  
DOCKET NO.: 12-00669.001-R-1  
PARCEL NO.: 12-26-376-015

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

Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change 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:** \$9,441  
**IMPR.:** \$40,267  
**TOTAL:** \$49,708

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 a one-story dwelling of frame construction with 2,104 square feet of living area. The dwelling was constructed in 1989. Features of the home include

a full unfinished basement, central air conditioning, a fireplace and an attached 702 square foot garage. The property has a 17,574 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellant appeared before the Property Tax Appeal Board contending overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on four comparables that were located within four blocks from the subject and were in the subject's neighborhood. The comparables had lots ranging in size from 11,611 to 14,140 square feet of land area. The comparables ranged in size from 1,670 to 1,885 square feet of living area.<sup>1</sup> The homes were built in 1989 or 1990. The comparables sold from June 2011 to July 2012 for prices ranging from \$93,000 to \$137,000 or from \$49.73 to \$80.84 per square foot of living area, including land.

At the hearing, the appellant made a motion to withdraw his assessment equity complaint that was originally part of his appeal. The board of review did not object to the appellant's motion. The Property Tax Appeal Board hereby grants the appellant's motion.

The appellant argued that the home sales in the subject's neighborhood are depressed.

Based on this evidence, the appellant requested the subject's total assessment be reduced to \$47,333, which would reflect a market value of approximately \$142,000.

Under cross-examination, the appellant acknowledged that his comparable #1 sold for \$139,000 not \$137,000 as reported in his grid analysis and his comparable #3 sold for \$115,000 not \$114,000 as reported in his grid analysis. The appellant also acknowledged that his comparable #2 had a fully exposed lower level and that he included the below ground area in his calculation for living area. The appellant acknowledged that his grid was in error when reporting the subject had three bathrooms, when the subject has two bathrooms. The appellant further acknowledged that the subject has a small three-car garage and his comparables had two-car garages. The appellant testified that he is not a licensed appraiser, but he is familiar with the appraisal process. The appellant further testified that the amenity adjustments in his market adjustment

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<sup>1</sup> The appellant reported that his comparable #2 had 2,530 square feet of living area, but submitted a printout from the Rockford Township Assessor disclosing the property had 1,670 square feet of above grade living area.

table were based on his opinion and not an analysis of the market.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$49,708. The subject's assessment reflects an estimated market value of \$150,357 or \$71.46 per square foot of living area including land when applying the 2012 three-year average median level of assessment for Winnebago County of 33.06% as determined by the Illinois Department of Revenue.

In support of its contention of the correct assessment the board of review submitted information on four comparables, which were located from .54 of a mile to 1.09 miles from the subject property. The comparables had lots ranging in size from 15,639 to 25,545 square feet of land area. The comparables ranged in size from 1,684 to 2,024 square feet of living area. The homes were built from 1991 to 1994. The comparables sold from August 2010 to May 2012 for prices ranging from \$154,900 to \$178,000 or from \$83.28 to \$104.58 per square foot of living area, including land.

The board of review's representative argued that the appellant's comparable #1 was only on the market for 7 days and the appellant's comparable #2 was on the market for 285, when the median days on the market in Winnebago County was 90 days. The board of review's representative further argued that appellant's comparable #3 was on the market for 279 days and the Multiple Listing Service (MLS) sheet disclosed the property was to be "Sold As Is." Finally, the board of review's representative argued that the appellant's comparable #4 was a foreclosure and the utilities could have been shut off.

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

Under rebuttal, the appellant argued that the board of review's comparables were located in neighborhoods other than the subject's neighborhood and the assessing officials did not make adjustments for competing market neighborhood cost equalization factors or median sale prices. In addition, the appellant submitted a neighbor cost comparison chart and a market adjustment table for amenity differences between the comparables and the subject.

**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 did not meet this burden of proof and no reduction in the subject's assessment is warranted.

The parties submitted eight sales for the Boards consideration. The Board gave less weight to the board of review's comparables due to their location being less proximate to the subject's location than the sales presented by the appellant. The appellant's sales were most similar to the subject in location and age. However, the appellant's sales had considerably smaller lots and smaller dwelling sizes when compared to the subject. The comparables sold from June 2011 to July 2012 for prices ranging from \$93,000 to \$139,000 or from \$49.73 to \$80.84 per square foot of living area, including land. The subject's assessment reflects a market value of \$150,357 or \$71.46 per square foot of living area, including land, which is above the range established by the best comparables in this record on a total market value basis and within the range on a per square foot basis. After considering adjustments to the comparables for differences when compared to the subject, such as the subject's larger lot, dwelling and garage, the Property Tax Appeal Board finds the subject's estimated market value as reflected by its assessment is supported by the sales in the record and no reduction in the subject's assessment is warranted due to overvaluation. The Board gave less weight to the appellant's market adjustment table due to the adjustments being based on the appellant's opinion and not the market.

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

*Klaus Albino*

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Member

*[Signature]*

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Member

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Member

*Jerry White*

\_\_\_\_\_  
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: July 24, 2015

*[Signature]*

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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.