



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

APPELLANT: Patrick & Heidi Urban
DOCKET NO.: 12-00942.001-R-1
PARCEL NO.: 04-31-203-011

The parties of record before the Property Tax Appeal Board are Patrick & Heidi Urban, the appellants, and the Winnebago 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 **Winnebago** County Board of Review is warranted. The correct assessed valuation of the property is:

LAND: \$10,210
IMPR.: \$43,780
TOTAL: \$53,990

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellants 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 two-story single-family dwelling of frame construction with 2,422 square feet of living area. The dwelling was constructed in 2005. Features of the home include a full unfinished basement, central air conditioning and a three-car garage of 816 square feet of building area. The property has a .33-acre or 14,300 square foot site and is located in Roscoe, Rockton Township, Winnebago County.

The appellants contend both assessment inequity and overvaluation as the bases of the appeal concerning primarily the subject's land assessment along with a request for a reduction in the subject's improvement assessment. In support of these arguments, the appellants submitted a brief, photographs explaining the low elevation of the subject backyard along with information on comparable properties.

In a brief, the appellants contend that the core of the appeal is lack of assessment equity and the comparables being used by the assessing officials which the appellants contend are dissimilar to the subject property. In the Section V grid analysis, the appellants outlined three comparables within the subdivision which have identical dwellings to the subject and slight variations in lot sizes. Each of these comparables have land assessments identical to that of the subject of \$10,210 and improvement assessments identical to that of the subject of \$43,780 or \$18.08 per square foot of living area.

The appellants report, however, that the subject dwelling "sits at the bottom of a ¼ mile hill with a 40 foot reduction in elevation causing water to flood" the subject parcel because the ¼ mile grade ends at the subject lot. In contrast, the three comparables in Section V are located on premium lots that range in size from 12,529 to 16,500 square feet of land area. The appellants further argued that these comparables have similar market values to the subject even though they are rental properties because like the subject these comparables are not as desirable and their condition is not the same as the properties relied upon by the assessing officials. The appellants also provided a print out of numerous properties that each carry identical land and improvement assessments to the subject property.

The appellants also made arguments about the changes in assessments from 2011 to 2012 and argued that the values of the properties did not increase despite the increase in the assessments. There was no market data presented by the appellants to support the contention that the market values of the properties had not changed.

As to the market value argument, the appellants provided Sales A and B which sold in March 2012 and April 2012 for prices of \$120,000 and \$145,000, respectively. Additionally, as part of the appellants' appeal, they in essence filed rebuttal evidence before seeing the evidence submitted by the board of review with the Property Tax Appeal Board; the appellants put forth data, including analysis by a Realtor, criticizing the quality differences between the subject and comparables that the assessing officials had presented at the local board of review hearing. The Realtor concluded her letter with the assertion, "I simply could not price your home [the subject] higher than \$145,000." The Realtor reiterated her opinion in a supplemental letter noting that some properties had sold for more, but those properties had upgraded hardwood flooring, granite counters and, in one case, a new kitchen of higher quality grade than the subject.

Based on the foregoing evidence and argument, the appellants requested a reduced land assessment of \$6,500 and a reduced improvement assessment of \$40,166 or \$16.58 per square foot of living area. The requested total revised assessment of \$46,666 would reflect a market value of approximately \$140,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$53,990. The subject property has a land assessment of \$10,210 and an improvement assessment of \$43,780 or \$18.08 per square foot of living area. The subject's assessment reflects an estimated market value of \$163,309 or \$67.43 per square foot of living area, land included, using the 2012 three-year median level of assessments for Winnebago County of 33.06%.

In response to the appeal, the board of review submitted a two-page memorandum from the Rockton Township Assessor's Office addressing the appellants' evidence and outlining the rationale for the subject's assessment. In part, the assessor reported that in 2005 the subject lot sold for \$22,000, the same as all of the other lots that sold at that time; lot sales prices increased over the next six years. The assessor contends that lot size did not matter with respect to the original sale price and currently all land is valued equally on a site value basis. The assessor contends further that there are different models in the subject's subdivision that sell differently from one another.

The assessor also acknowledged that prior years had varying assessments and therefore the subdivision was revalued and equalized in 2012. "Prior years' assessments have no bearing on the current 2012 equalized values." The appellants' printout of 82 homes are similar to the subject and have identical assessments to the subject dwelling.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on nine comparable sales along with equity data. The comparables consist of two-story frame dwellings that were built between 2002 and 2005. The homes range in size from 2,419 to 2,470 square feet of living area. Each comparable has a basement, one of which is reported as having finished area. Each home has central air conditioning and four comparables have a fireplace. Each dwelling has an attached garage ranging in size from 660 to 816 square feet of building area. The properties sold between May 2009 and May 2011 for prices ranging from \$148,000 to \$190,000 or from \$63.93 to \$76.92 per square foot of living area, including land. These nine comparables each have a land assessment of \$10,210 and an improvement assessment of \$43,780 or from \$17.74 to \$18.10 per square foot of living area.

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

The appellants filed a six-page written rebuttal along with additional attachments to dispute the evidence presented by the board of review. As to the comparables presented by the board of review, the appellants contend board of review comparable #9 sits perpendicular to the subject and has a fully functioning backyard. Similarly, comparable #7 and #8 are on a different block and have desirable backyards also. Moreover, comparable #8 has various upgrades to the dwelling along with a lighted basketball court and comparable #7 is also upgraded and features a pool.

Conclusion of Law

The taxpayers contend assessment inequity as a basis of the appeal concerning both the land and improvement assessments. 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 appellants did not meet this burden of proof and a reduction in the subject's assessment is not warranted on grounds of lack of assessment equity.

Each of the comparable parcels presented by both parties has a land assessment of \$10,210, despite differences in lot size as the assessing officials have utilized a site valuation method for the subject's immediate neighborhood. Similarly, each of the comparable dwellings have identical improvement assessments of \$43,780 or from \$17.74 to \$18.10 per square foot of living area. The subject has a land assessment of \$10,210 which is identical to the comparable parcels and the subject has an improvement assessment of \$43,780 or \$18.08 per square foot of living area which both falls within the range established by the comparables on a per-square-foot basis.

When an appeal is based on assessment inequity, the taxpayer has the burden to show the subject property is inequitably assessed by clear and convincing evidence. Proof of an assessment inequity should consist of more than a simple showing of assessed values of the subject and comparables together with their physical, locational, and jurisdictional similarities. There should also be market value considerations, if such credible evidence exists. The Supreme Court in Apex Motor Fuel Co. v. Barrett, 20 Ill.2d 395, 169 N.E.2d 769, discussed the constitutional requirement of uniformity. The Court stated that "[u]niformity in taxation, as required by the constitution, implies equality in the burden of taxation." (Apex Motor Fuel, 20 Ill.2d at 401) The Court in Apex Motor Fuel further stated:

the rule of uniformity ... prohibits the taxation of one kind of property within the taxing district at one value while the same kind of property in the same district for taxation purposes is valued at either a grossly less value or a grossly higher value. [citation.]

Within this constitutional limitation, however, the General Assembly has the power to determine the method by which property may be valued for tax purposes. The constitutional provision for uniformity does [not] call ... for mathematical equality. The requirement is satisfied if the intent is evident to adjust the burden with a reasonable degree of uniformity and if such is the effect of the statute in its general operation. A practical uniformity, rather than an absolute one, is the test.[citation.] Apex Motor Fuel, 20 Ill.2d at 401.

In this context, the Supreme Court stated in Kankakee County that the cornerstone of uniform assessments is the fair cash value of the property in question. According to the Court, uniformity is achieved only when all property with similar fair cash value is assessed at a consistent level. Kankakee County Board of Review, 131 Ill.2d 1, at 21 (1989). The Board finds the appellants provided only two comparable sales, Parcel A and Parcel B, which is insufficient data on the issue of market value. (See 86 Ill.Admin.Code §1910.65(c)(4) mandating submission of not fewer than three recent sales together with documentation of the similarity, proximity and lack of distinguishing characteristics of the comparables to the subject).

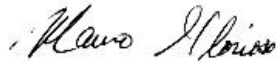
The appellants also contend the assessment of the subject property is excessive and not reflective of its market value. When market value is the basis of the appeal the value of the property must be proved by a preponderance of the evidence. National City Bank of Michigan/Illinois v. Illinois Property Tax Appeal Board, 331 Ill.App.3d 1038 (3rd Dist. 2002). The Board finds the evidence in the record does not support a reduction in the subject's assessment.

The parties submitted a total of eleven comparable sales for the Board's consideration. The Board has given less weight to the two sales comparables presented by the appellants due to the lack of dwelling size data. The Board has also given reduced weight to board of review comparable sale #9 which sold in May 2009, a date more remote in time to the valuation date at issue of January 1, 2012. Reduced weight has also been given to board of review comparable #7 which the appellants contend has a pool feature which is not present at the subject property.

The Property Tax Appeal Board finds comparables #1 through #6 and #8 submitted by the board of review were similar to the subject in size, design, exterior construction, and/or age. Due to their similarities to the subject, these comparables received the most weight in the Board's analysis. These comparables sold between January 2010 and May 2011 for prices ranging from \$63.93 to \$76.92 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,309 or \$67.43 per square foot of living area, including land which is within the range established by the most similar comparables on a per square foot basis. After considering the most comparable sales on this record, the Board finds the appellants did not demonstrate the subject property's assessment to be excessive in relation to its market value and a reduction in the subject's assessment is not warranted on this record on grounds of overvaluation. The Board recognizes the unique arguments put forth by the appellants regarding the water drainage/flooding of the backyard of the subject, but the Board also finds that the appellants failed to provide either (a) comparable properties with similar flooding or (b) specific market value evidence such as an appraisal of the subject property by a licensed real estate appraiser who could evaluate the impact of the drainage issues and render an opinion of the market value of the subject property based upon a reasoned analysis of data.

In conclusion, the Board finds the appellants have failed to prove unequal treatment in the assessment process by clear and convincing evidence, or overvaluation by a preponderance of the evidence. Therefore, the Board finds that the subject's assessment as established by the board of review is correct and no reduction 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: _____

CERTIFICATION

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 22, 2016



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.