



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

APPELLANT: James Blaser, Trustee
DOCKET NO.: 12-04841.001-R-1
PARCEL NO.: 16-08-153-024

The parties of record before the Property Tax Appeal Board are James Blaser, Trustee, 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: \$8,073
IMPR.: \$18,388
TOTAL: \$26,461

Subject only to the State multiplier as applicable.

Statement of Jurisdiction

The appellant timely filed the appeal from a 2011 decision of the Property Tax Appeal Board pursuant to section 16-185 of the Property Tax Code (35 ILCS 200/16-185) in order to challenge 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 multi-level dwelling¹ of frame construction containing 1,380 square feet of living area. The dwelling was constructed in 1999. Features of the home include a partial unfinished basement, central air conditioning

¹ The appellant described the subject as a two-story and similarly described his three comparables whereas the assessing officials described the subject and all of these properties as "multi-level." It is noted that the board of review provided a document describing the subject property which notes the subject as a "1.0 Story" dwelling" with a "model name" of "1 STY FRM/2 STY FRM." (See 86 Ill.Admin.Code §1910.40(a) mandating the submission of a property record card) For ease of reference the Board has accepted the "multi-level" description for purposes of this decision.

and a three-car garage of 640 square feet of building area. The property has a .17-acre site and is located in Rockford, Cherry Valley Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on three comparable sales located within two blocks of the subject property. The comparables are described as frame dwellings that range in size from 1,380 to 1,548 square feet of living area. The dwellings range in age from 9 to 14 years old. No data concerning basements was provided for the subject or the comparables. Two of the comparables have central air conditioning and each has a two-car or a three-car garage. The comparables sold from November 2011 to April 2012 for prices ranging from \$69,000 to \$87,000 or from \$50.00 to \$56.00 per square foot of living area, including land, rounded.

Based on this evidence, the appellant requested a reduction in the subject's total assessment to \$24,380 which would reflect a market value of approximately \$73,140 or \$53.00 per square foot of living area, including land.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,293. The subject's assessment reflects a market value of \$109,779 or \$79.55 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.

As part of the submission, the board of review proposed to reduce the subject's total assessment to \$35,012 which would reflect a market value of approximately \$105,036 or \$76.11 per square foot of living area, including land. The appellant was informed of this proposed assessment reduction and rejected the offer within the context of filing his rebuttal evidence.

In rebuttal, the board of review through the township assessor contended that appellant's comparable #1 has an extra full bath, a finished basement and a gazebo such that it should be "given a lot less consideration due to the extra features." As to the appellant's submission of compulsory sales, the assessing officials acknowledge they are "part of the market" valid arm's length sales also need to be considered.

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three comparable arm's length sales located in the same neighborhood code as the subject property. The comparables were built between 1998 and 2006 and range in size from 1,380 to 1,424 square feet of living area. Each has a partial basement, central air conditioning and a garage ranging in size from 440 to 660 square feet of building area. The properties sold between October 2011 and October 2012 for prices ranging from \$97,000 to \$119,900 or from \$69.48 to \$86.88 per square foot of living area,

including land. The township assessor argued that board of review comparable #3 was most similar to the subject with similar amenities and identical dwelling size as the subject.

Based on the foregoing evidence and argument, the board of review requested that its assessment be revised to \$35,012.

In written rebuttal, the appellant noted that the proposed reduction does not take into account the appellant's comparable sales data.

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 parties submitted a total of six comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to board of review comparables #1 and #3 as these two homes were built in 2005 and 2006, respectively, as compared the subject that was built in 1999.

The Property Tax Appeal Board also has not given any weight to the board of review's contention that appellant's comparable #1, as a home with superior amenities when compared to the subject, should be given little weight. The Board finds that the contrary is actually true for purposes of valuation; if appellant's comparable #1 is so significantly superior to the subject, the evidence of the sale price of comparable #1 for \$50 per square foot of living area, including land, further supports that the subject property is overvalued with an assessment reflecting a market value of \$79.55 per square foot of living area, including land.

The Board finds that the remaining four comparable sales were built between 1997 and 2003. These four homes range in size from 1,380 to 1,548 square feet of living area and sold for prices ranging from \$50.00 to \$69.48 per square foot of living area, including land. The subject's assessment reflects a market value of \$109,779 or \$79.55 per square foot of living area, including land, which is above/within/below the range established by the best comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's assessment is justified.

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



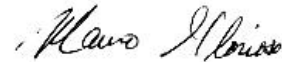
Member



Member



Acting 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: November 20, 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.