



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

APPELLANT: Roger I. Perry
DOCKET NO.: 13-00113.001-R-1
PARCEL NO.: 12-24-104-001

The parties of record before the Property Tax Appeal Board are Roger I. Perry, 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: \$9,340
IMPR.: \$36,459
TOTAL: \$45,799

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 2013 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 exterior construction with 1,549 square feet of living area. The dwelling was constructed in 1973. Features of the home include a full basement with finished area, central air conditioning, a fireplace and an attached two-car garage. The

property has a .58-acre site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends assessment inequity as the basis of the appeal concerning the subject's improvement assessment. No dispute was raised concerning the subject's land assessment. In support of this improvement inequity argument the appellant submitted information on four equity comparables in the Section V grid analysis of the Residential Appeal petition.¹ The four comparables were each located in the same neighborhood code assigned by the assessor as the subject property. The homes range in size from 1,436 to 2,029 square feet of living area and feature full basements, one of which has finished area, central air conditioning and a two-car garage. Three of the comparables have a fireplace. These four comparables have improvement assessments ranging from \$27,064 to \$38,823 or from \$18.85 to \$20.12 per square foot of living area.

Based on this evidence, the appellant requested an improvement assessment of \$29,834 or \$19.26 per square foot of living area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$45,799. The subject property has an improvement assessment of \$36,459 or \$23.54 per square foot of living area.

In rebuttal, the board of review submitted a two-page letter prepared by Cindy Onley and Brian Wilson, Deputy Assessors with Rockford Township, along with a grid analysis of nine equity comparables, a parcel map identifying the location of both parties' comparables as compared to the subject and property record cards for the nine suggested comparables. In the letter the deputy assessors stated that all of the appellant's comparables "are all on overrides from prior years." The assessing officials did not further explain in the letter or submission what this "overrides" phrase meant nor why that is a legitimate response to a lack of assessment uniformity complaint by the appellant.

In support of its contention of the correct assessment the board of review through the township assessor's office submitted information on nine equity comparables. Each comparable is located in the same neighborhood code assigned by the assessor as the subject property. The comparable dwellings range in size

¹ There was also an additional analysis spreadsheet with five comparables, but the fifth property was only described by design, age and dwelling size with no additional features or characteristics information besides the assessment.

from 1,455 to 1,581 square feet of living area and feature full or partial basements, four of which have finished area, central air conditioning and a two-car garage. Five of the comparables have one or two fireplaces. These nine comparables have improvement assessments ranging from \$33,663 to \$44,614 or from \$22.00 to \$28.75 per square foot of living area.

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

In written rebuttal, the appellant submitted an analysis of the board of review's data as prepared by David Dale Johnson, a former member of the Winnebago County Board of Review and a Realtor. He noted that all of the board of review's selected comparables "have not had their assessment values recently revised by the BOR." In contrast, the appellant's comparables had their assessments revised by the board of review in 2010, 2011 or 2012 and each is in close proximity to the subject.

Johnson's data further discussed "at least 13 other properties" in the subdivision and within three blocks of the subject with changes to the improvement assessments ("BOR overrides") ranging from \$17.68 to \$21.93 per square foot of living area. Johnson further contended that these additional eight comparables with supporting documentation "are identified and submitted only as rebuttal evidence to indicate that the BOR has revised the Assessor's values of many properties in this subdivision since 2010 and that there is a very strong probability that the TA's non-revised values are inaccurate and do not reflect an accurate fair market value." In this regard, he contended that the highest sale price of a one-story in the subdivision from 2010 to 2012 was \$127,000 for a dwelling with over 1,800 square feet of living area.

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 appellant did not meet this

burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of 13 equity comparables to support their respective positions before the Property Tax Appeal Board. The parties both noted that some of the comparables in the subdivision have had "overrides" or what apparently were changes in their improvement assessments due to board of review action. Taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill. 2d 1, 544 N.E.2d 762 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction.

The Property Tax Appeal Board has given reduced weight to appellant's comparables #1, #3 and #4 as each of these dwellings lack any basement finish which makes them inferior to the subject dwelling that has basement finished area and one would expect unfinished basement dwellings to have a slightly lower improvement assessment on a square-foot basis than dwellings with finished basement areas. The Board has also given reduced weight to appellant's comparable #2 which does have basement finished area, but this dwelling at 2,029 square feet is substantially larger than the subject dwelling at 1,549 square feet of living area. 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, appellant's comparable #2 is not a suitable comparable to the subject dwelling on this record.

In addition, the Property Tax Appeal Board has given reduced weight to board of review comparables #1, #3, #5, #6 and #7 as each of these dwelling has an unfinished basement which is inferior when compared to the subject dwelling that has 430 square feet of finished basement area.

Therefore, the Property Tax Appeal Board finds the best evidence of assessment equity to be board of review comparables #2, #4, #8 and #9, each of which have basement area finish ranging in size from 525 to 1,100 square feet. These comparables have improvement assessments that ranged from \$36,282 to \$44,614 or from \$23.83 to \$28.75 per square foot of living area. The Board recognizes that board of review comparable #4 is slightly superior to these other properties in garage size, number of

fireplaces and the size of the basement area finish, all of which supports its higher per-square-foot improvement assessment. To the exclusion of this superior comparable, the three most similar comparables with smaller areas of basement finish have improvement assessments arranging from \$23.83 to \$26.34 per square foot of living area.

The subject's improvement assessment of \$36,459 or \$23.54 per square foot of living area falls slightly below the range established by the best comparables in this record with finished basement area on a per-square-foot basis. Based on this record the Board finds the appellant did not demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment is not justified.

The constitutional provision for uniformity of taxation and valuation does not require mathematical equality. The requirement is satisfied if the intent is evident to adjust the taxation burden with a reasonable degree of uniformity and if such is the effect of the statute enacted by the General Assembly establishing the method of assessing real property in its general operation. A practical uniformity, rather than an absolute one, is the test. Apex Motor Fuel Co. v. Barrett, 20 Ill. 2d 395 (1960). Although the comparables presented by the parties disclosed that properties located in the same area are not assessed at identical levels, all that the constitution requires is a practical uniformity which appears to exist on the basis of the evidence. For the foregoing reasons, the Board finds that the appellant has not proven by clear and convincing evidence that the subject property is inequitably assessed. Therefore, the Property Tax Appeal 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.

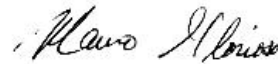
Chairman



Member



Member



Member



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: September 18, 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.