



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

APPELLANT: Lori Blum
DOCKET NO.: 13-00124.001-F-1
PARCEL NO.: 15-06-100-008

The parties of record before the Property Tax Appeal Board are Lori Blum, the appellant, 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:

F/Land:	\$5,460
Homesite:	\$4,712
Residence:	\$24,818
Outbuildings:	\$56,997
TOTAL:	\$91,987

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 of 21.5 acres is assessed in part as farmland with farm buildings and a residence with a homesite. The homesite area consists of 1.61-acres or 27,007 square feet of land area is improved with a two-story dwelling of frame construction with 1,430 square feet of living area. The dwelling was constructed in 1900. Features of the home include a full unfinished basement, central air conditioning and a 378 square foot garage. The remaining 19.89-acres or approximately 909,533 square feet of land area is assessed as farmland and is improved with a 30,000 square foot horse arena that was built in 2012¹ and a barn of unknown dimensions. The property is located in Rockford, Rockford Township, Winnebago County.

¹ The appellant reported the building was constructed by the property owner over the course of 2 years; the cost of the building less sales tax was \$142,785 (Exhibit B).

The appellant contends overvaluation as a basis of the appeal concerning the subject residential dwelling and the appellant contends assessment inequity as a basis of the appeal concerning the outbuildings or farm buildings on the subject parcel.

In support of the overvaluation argument, the appellant submitted information on three comparable sales of residential dwellings located on more than 5-acres of land area. The comparables are located from 3 miles to 9 miles from the subject property and consist of two-story dwellings of frame construction. Each dwelling was noted as over 100 years old and ranged in size from 1,592 to 2,141 square feet of living area. Each home has a full unfinished basement, central air conditioning and two of the comparables have garages; it was unknown if comparable #3 had a garage. These properties sold between July 2010 and April 2011 for prices ranging from \$135,900 to \$185,000 or from \$84.84 to \$86.41 per square foot of living area, including land. In the brief, the appellant also reported on two listings of dwellings located approximately ½ mile from the subject (Exhibits M and N); these two-story dwellings have asking prices of \$135,000 and \$155,000, respectively.

The subject has a homesite assessment of \$4,712 and a residence assessment of \$24,818 which combined reflects a total assessment for the residential portion of the subject property of \$29,530 or a market value of approximately \$88,590 or \$61.95 per square foot of living area, including homesite land area.

As to the subject's outbuilding, the appellant contends that the horse arena is unfinished with no plumbing, no heat and a dirt floor. The appellant contends that each of the comparables she has presented as to the subject's outbuilding consist of fully finished outbuildings. In support of the lack of assessment uniformity in the outbuildings assessment, the appellant submitted limited information on three comparable properties located from 6 miles to 15 miles from the subject property in a Section V grid analysis; the underlying attached documentation reveals the following about these three comparable properties:

Comparable #1 is improved with a dwelling of 1,665 square feet of living area that was constructed in 1973 and four metal pole sheds that were built between 1973 and 2004; the sheds contain 1,200, 1,624, 1,350 and 10,800 square feet of building area, respectively; all these structures have a total improvement assessment of \$61,731 or \$3.71 per square foot of building area.

Comparable #2 is improved with a one-story frame dwelling of 2,003 square feet that was built in 1977, a 23,040 square foot horse barn and a 1,440 square foot pole building with a gravel floor; these three improvements has a total improvement assessment of \$82,702 or approximately \$3.12 per square foot of building area.

Comparable #3 is improved with 19,008 square foot pole building that was built in 2011; the building has an assessment of \$45,395 or \$2.39 per square foot of building area.

The parties failed to report the size of the subject barn, but based upon the subject horse arena, the subject property has an outbuilding assessment of \$56,997 or \$1.90 per square foot of building area.

As to Exhibit D in the brief, the appellant outlined data concerning a 13,950 square foot horse arena and a 3,424 square foot dwelling that were located on 13.36-acres of land area with a total building assessment of \$96,740 or \$5.57 per square foot of building area. As to Exhibit H in the

brief, the appellant outlined data concerning a 72,000 square foot heated horse barn/arena with 275 stalls and full amenities; the appellant presented the 2012 total assessment of this property which also included a dwelling and 13-acres of land area as \$172,710 with a reported 2013 total assessment of \$166,510.

From Exhibit I in the brief, the appellant argued there has been an economic decline in recent years in the equine industry with reduced market demand for equestrian properties; the appellant reported that the subject property is not operated for commercial purposes, but merely is for personal use and enjoyment. The appellant further reported in the brief that the property referenced in Exhibit I sold for \$80,000 with the horse arena being demolished.

Based upon the foregoing evidence and argument, the appellant requested a reduction in the subject's residence assessment to \$21,000 which would reflect a market value of approximately \$63,000 or \$44.06 per square foot of living area, not including land²; the appellant also requested a reduction in the subject's outbuildings assessment to \$48,124 which, based upon only the horse arena building, would reflect an assessment of \$1.60 per square foot of building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$91,987. The assessment of the residence and homesite combined of \$29,530 reflects a market value of \$89,080 or \$62.29 per square foot of living area, homesite land included, when using the 2013 three year average median level of assessment for Winnebago County of 33.15% as determined by the Illinois Department of Revenue. The farmland acreage has an assessment of \$5,460 which is not being challenged and the outbuildings have a building assessment of \$56,997 or \$1.90 per square foot of building area.

The board of review submitted documentation gathered by the township assessor; the board of review failed to provide a copy of the property record card for the subject property as required by the rules of the Property Tax Appeal Board. (86 Ill.Admin.Code §1910.40(a))

In support of its contention of the correct assessment of the subject dwelling, the board of review through the township assessor submitted a grid analysis of three comparable sales where comparable #2 is the same property as appellant's comparable sale #1 concerning the residence. The comparables were located from 1.07 to 5.9 miles from the subject property and consist of parcels that range in size from 11,220 to 232,610 square feet of land area. The parcels are improved with dwellings of frame construction that were 65 to 110 years old. The homes range in size from 1,310 to 1,592 square feet of living area and feature basements, one of which has finished area. Each home has central air conditioning, one has a fireplace and each has a garage ranging in size from 400 to 550 square feet of building area. The properties sold between March 2011 and December 2012 for prices ranging from \$72,000 to \$132,500 or from \$45.92 to \$83.23 per square foot of living area, including land.

In support of its contention of the correct assessment of the subject's arena, the board of review through the township assessor submitted photographs and property record cards with information

² Adding the homesite assessment to the appellant's request for the residence would reflect a total assessment of \$25,712 which would reflect a market value of approximately \$77,136 or \$53.94 per square foot of living area, including homesite land area.

on two equity comparables where comparable #1 is the same property as appellant's equity comparable #1 which is reported to be a 10,800 square foot arena built in 2004 making it 2.8 times smaller than the subject arena. Comparable #2 is reported to be a 4,860 square foot arena built in 2002 making it 6.2 times smaller than the subject arena. The data prepared by the township assessor reports the size of the arena, the year of construction and then reports years of depreciation, a calculation applying the size difference to the depreciation figure and then a calculation of "3 years depreciation to match age of the subject." There is no specific data as to the 2013 assessment of these structures and the applicable per square foot assessment of these comparable arenas.

Based on the foregoing evidence and argument, the board of review requested confirmation of the subject's residence and outbuilding assessment.

Conclusion of Law

The appellant contends the market value of the subject dwelling 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 a reduction in the subject's assessment is not warranted.

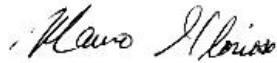
The parties submitted a total of five comparable residential sales to support their respective positions before the Property Tax Appeal Board. The comparables have varying degrees of similarity to the subject property. The comparables sold between July 2010 and December 2012 for prices ranging from \$72,000 to \$185,000 or from \$45.92 to \$86.41 per square foot of living area, including land. The subject's residential and homesite assessment reflects a market value of \$89,080 or \$62.29 per square foot of living area, including land, which is within the range established by the comparable sales in this record. Based on this evidence the Board finds a reduction in the subject's residential assessment is not justified.

The taxpayer also contends assessment inequity as a basis of the appeal concerning the subject's horse arena outbuilding although no data was provided as to the description of the subject's other outbuilding, a barn. 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 outbuilding assessment is not warranted.

The appellant presented evidence of three comparable properties which have total improvement assessments ranging from \$2.39 to \$3.71 per square foot of building area. The subject has an outbuilding assessment applied only to the horse arena building of \$1.90 per square foot of building area which is below the per-square-foot assessments of the comparable properties presented. Based on this record the Board finds the appellant did not demonstrate with clear and

convincing evidence that the subject's outbuilding improvement was inequitably assessed and a reduction in the subject's outbuilding assessment is not 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



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: June 24, 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.