



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

APPELLANT: Daniel Tukker
DOCKET NO.: 13-00220.001-R-1
PARCEL NO.: 08-16-182-001

The parties of record before the Property Tax Appeal Board are Daniel Tukker, 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 **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: \$9,432
IMPR.: \$39,568
TOTAL: \$49,000

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 is improved with a tri-level single family dwelling frame and vinyl siding construction with 1,385 square feet of above grade living area. The dwelling was constructed in 1998. Features of the home include a basement, central air conditioning, one fireplace and an attached 3-car garage. The property has a .34 acre site and is located in Machesney Park, Harlem Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument the appellant submitted a real estate market analysis prepared by David Dale Johnson, CIAO, and an agent with Prudential Crosby Stark, Realtors. Johnson utilized four comparable sales in his analysis. The comparables were improved with tri-level style dwellings that ranged in size from 1,371 to 1,734 square feet of above grade living area. The comparables ranged in age from 8 to 19 years old. Each comparable has a basement, central air conditioning, one fireplace and either a two-car or a three-car attached garage. The comparables sold from July 2012 to March 2013

for prices ranging from \$140,316 to \$157,000 or from \$80.92 to \$105.76 per square foot of above grade living area, including land. Johnson made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$133,016 to \$150,900. Based on this analysis Johnson was of the opinion the fair cash value of the subject property was \$147,000. The appellant requested the subject's assessment be reduced to \$49,000.

The appellant's submission also included a copy of the subject's dwelling information from the Harlem Township Assessor's website describing the subject dwelling as having 1,385 square feet of ground area and 2,081 square feet of gross building area.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$54,036. The subject's assessment reflects a market value of \$163,005 or \$117.69 per square foot of ground area, 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.

In support of its contention of the correct assessment the board of review submitted information on four comparable sales identified by the township assessor. The comparables were improved with three two-story dwellings and a tri-level style dwelling that ranged in size from 1,371 to 2,208 square feet of living area. The comparables were constructed from 1998 to 2004. Each comparable had a basement, one fireplace, central air conditioning and an attached or integral garage. The sales occurred from March 2013 to May 2013 for prices ranging from \$145,000 to \$180,000 or from \$80.92 to \$105.76 square feet of living area, including land. Comparable sale #4 was the same property as Johnson's comparable sale #4.

In the analysis the assessor used the subject's gross living area for comparison purposes. Using the gross living area the subject's assessment reflects a market of \$78.33 per square foot of gross living area, including land.

The assessor also prepared a grid analysis of the appellant's comparable sales.

In rebuttal the appellant stated that only one of the comparable sales used by the board of review was actually a tri-level home like the subject property, while each of the comparables he utilized were tri-level style homes. The appellant also submitted a rebuttal statement prepared by Johnson who asserted that board of review comparable sales #1, #2 and #3 were two-story dwellings. He also explained that in preparing his analysis only the above grade square footage is considered as the base square footage and the below grade area is considered as an adjustment. Johnson asserted that the township assessor combined the below grade square footage with the above grade footage in arriving at the subject's size of 2,081 square feet, which is misleading and unacceptable when preparing market valuations.

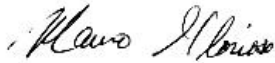
Conclusion of Law

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 Board finds the best evidence of market value to be the comparable sales provided by the appellant. These comparables were most similar to the subject's tri-level style. Additionally, these properties were similar to the subject in age, construction and features. These properties ranged in size from 1,371 to 1,734 square feet of above grade living area while the subject has 1,385 square feet of above grade living area. These properties sold for prices ranging from \$140,316 to \$157,000 or from \$80.92 to \$105.76 per square foot of living area, including land. The subject's assessment reflects a market value of \$163,005 or \$117.69 per square foot of above grade living area, including land, which is above the range established by the best comparable sales in this record. The Board gave less weight to the board of review comparable sales #1 through #3 for differences from the subject in style. Board of review sale #4 was the same comparable as appellant's sale #4, which sold in March 2013 for a price of \$145,000 or \$105.76 per square foot of living area, including land. 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



Member



Acting 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: _____

February 24, 2017



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.