



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

APPELLANT: Dennis & Britton Carlson
DOCKET NO.: 13-00326.001-R-1
PARCEL NO.: 12-17-452-016

The parties of record before the Property Tax Appeal Board are Dennis and Britton Carlson, the appellants, 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: \$5,016
IMPR.: \$28,484
TOTAL: \$33,500

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 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 one-story dwelling of vinyl siding and masonry trim exterior construction with 1,632 square feet of living area. The dwelling was constructed in 1956 and is approximately 57 years old. Features of the home include a basement that has a recreation room, central air conditioning and a two-car attached garage. The property has a

9,847 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellants submitted a market analysis prepared by David Dale Johnson. Johnson has the Certified Illinois Assessing Officer (CIAO) designation and appears to be a Real Estate Broker with Prudential Crosby Starck Realtors. Johnson was of the opinion that the fair cash value of the property was \$75,000 as of January 1 of "this year." Within the report were four comparable sales improved with one-story single family dwellings that ranged in size from 1,304 to 1,770 square feet of living area. The dwellings were 46 and 54 years old. Each comparable has central air conditioning, three comparables had a fireplace and each comparable had a two-car attached or a two-car detached garage. These comparables sold from September 2012 to November 2012 for prices ranging from \$60,000 to \$79,900 or from \$33.90 to \$65.57 per square foot of living area, including land. Johnson made adjustments to the comparables for differences from the subject to arrive at adjusted prices ranging from \$67,300 to \$84,200.

The appellants also indicated on the petition that the dwelling was purchased in May 2011 for a price of \$58,000. Based on this evidence the appellants requested the subject's assessment be reduced to \$25,000.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$36,267. The subject's assessment reflects a market value of \$109,403 or \$67.04 per square foot of living 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 provided by the Rockford Township Assessor which included five comparable sales improved with one-story single family dwellings of frame, brick or vinyl exterior construction that ranged in size from 1,336 to 1,757 square feet of living area. The dwellings ranged in age from 48 to 53 years old. Each comparable had a basement with four being finished with recreation rooms, central air conditioning and a garage ranging in size from 460 to 624 square feet of building area. Four comparables each had one fireplace. The sales occurred from April 2010 to June 2012 for prices ranging from

\$107,000 to \$134,000 or from \$68.30 to \$90.31 per square foot of living area including land.

The board of review submission also included a copy of the listing of the subject property disclosing the property was purchased in May 2011 for a price of \$58,000. The listing indicated the property was lender owned at the time of sale.

Conclusion of Law

The appellants contend 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 sales in the record support a reduction in the subject's assessment.

The Board finds the best evidence of market value to be the comparable sales provide by the appellants and comparable sales #1 and #2 provided by the board of review. These comparables sold from March 2012 to November 2012 for prices ranging from \$60,000 to \$120,000 or from \$33.90 to \$80.09 per square foot of living area. The subject's assessment reflects a market value of \$109,403 or \$67.04 per square foot of living area, including land, which is within the range established by the best comparable sales in the record. The two comparable sales at the high end of the range were board of review comparables #1 and #2. Each of these comparables was superior to the subject dwelling in that each had a fireplace and a larger recreation room in the basement, as a result downward adjustments to these comparables would be appropriate. Less weight was given board of review sales #3 through #5 as these properties sold in 2010, not proximate in time to the assessment date at issue. Based on this evidence the Board finds a reduction in the subject's assessment is appropriate.

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

K. L. Fan

Klaus Albrecht

Member

Member

JR

Jerry White

Member

Acting Member

Robert Steffen

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: December 18, 2015

A. Proctor

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.