



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

APPELLANT: Robert & Rogena Spon
DOCKET NO.: 13-00661.001-R-1
PARCEL NO.: 04-11-426-011

The parties of record before the Property Tax Appeal Board are Robert & Rogena Spon, 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: \$18,239
IMPR: \$93,761
TOTAL: \$112,000

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 consists of a part two-story and part one-story dwelling of frame and brick exterior construction with 3,322 square feet of living area. The dwelling was constructed in 1993. Features of the home include a full unfinished basement of 2,194 square feet with a "partial walkout exposure," central air conditioning, two fireplaces and a three-car garage

of 700 square feet of building area. The property has a 59,242 square foot site and is located in South Beloit, Roscoe Township, Winnebago County.

The appellants contend 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 appellants submitted information on six equity comparables along with a brief. The appellants contend that four of the comparables, #2, #3, #4 and #5, are superior to the subject by being newer, larger and/or having extra features, but yet the properties carry a lower improvement assessment per-square-foot than the subject.

The comparables consist of a 1.5-story, two, two-story and three, part two-story and part one-story dwellings of brick or brick and frame construction. The dwellings were built between 1993 and 2004. The homes range in size from 3,089 to 3,648 square feet of living area with basements ranging in size from 1,357 to 2,330 square feet of building area, four of the basements have finished areas. Each comparable has central air conditioning and a garage ranging in size from 677 to 853 square feet of building area along with two of the comparables having a second detached garage of either 600 or 768 square feet of building area. The homes each also have one or two fireplaces. These comparables have improvement assessments ranging from \$89,026 to \$104,687 or from \$27.41 to \$28.82 per square foot of living area.

Based on this evidence, the appellants requested an improvement assessment of \$93,761 or \$28.22 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 \$123,014. The subject property has an improvement assessment of \$104,775 or \$31.54 per square foot of living area.

In response the board of review submitted a memorandum from Joann L. Hawes, Roscoe Township Assessor, along with a grid analysis of three equity comparables which had been presented as appellants' comparables #1, #2 and #3.

As to the appellants' comparables, the assessor contends that comparables #1, #2 and #6 "have no exposure at all." Hawes' submission did not explain what "exposure" she was referring to or what impact, if any, that has on the improvement assessments

of the properties. Hawes further cited to the photographs of the subject dwelling to support the contention that the home has an "intricate" design. She also noted that the subject is located on 1.36-acres "in the high end subdivision of Fischers Forest."

In support of its contention of the correct assessment the board of review through the township assessor submitted information on three equity comparables. As part of the grid analysis, the assessor noted the subject has "exposure partial 1" and two of the comparables have "no exposure 1" and one comparable has "exposure full 1." No further information or photographs were provided of the comparables to explain if this notation referred to walkout-basement feature or some other characteristic.

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

In written rebuttal, the appellants noted that of the six comparables presented, the subject has the highest per-square-foot improvement assessment when compared to four of the dwellings that are newer in age, larger, have all brick exterior construction and/or have additional amenities such as a walkout for comparable #3 which has an improvement assessment of \$28.70 per square foot of living area. The appellants also pointed out that but for comparable #5, all of the properties are on the same street as the subject in Fischer's Forest subdivision.

Conclusion of Law

The taxpayers contend 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 appellants met this burden of proof and a reduction in the subject's assessment is warranted.

The parties submitted a total of six equity comparables to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to four of the comparables that have finished basements and/or second detached

garages which reflects superior amenities when compared to the subject property. The Board has given little consideration to the assessor's argument concerning "exposure" as it was unclear on the record if this referred only to a walkout-style basement or what the characteristic was that was deemed to impact the subject's assessment. No property record cards and/or photographs of the other homes with "exposures" was provided for a complete analysis of this assertion. The photograph of the subject's side view depicts one sliding glass door which is labeled "walk out."

The Board finds the best evidence of assessment equity to be appellant's comparables #1 and #6 along with board of review comparable #1, which is the same property as appellant's comparable #1. These homes are both part two-story and part one-story dwellings built in 1993 and 1996. The homes contain 3,089 and 3,311 square feet of living area, respectively. Each dwelling has an unfinished basement, central air conditioning, one fireplace and a garage of 677 and 815 square feet of building area. These comparables had improvement assessments of \$89,026 and \$90,753 or \$28.82 and \$27.41 per square foot of living area. The subject's improvement assessment of \$104,775 or \$31.54 per square foot of living area falls above the best comparables in this record and does not appear justified by differences in features and/or characteristics given that the subject has an unfinished basement, one garage and was built in 1993. Based on this record the Board finds the appellants did demonstrate with clear and convincing evidence that the subject's improvement was inequitably assessed and a reduction in the subject's assessment commensurate with the appellants' request 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

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: November 20, 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.