



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

APPELLANT: David M. Bowman  
DOCKET NO.: 13-00966.001-R-1  
PARCEL NO.: 11-24-254-002

The parties of record before the Property Tax Appeal Board are David M. Bowman, 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:** \$3,904  
**IMPR.:** \$23,762  
**TOTAL:** \$27,666

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 brick construction with 1,841 square feet of living area. The dwelling was constructed in 1925. Features of the home include a full unfinished basement, a full finished attic, central air conditioning, a fireplace and a detached one-car 336 square foot

garage.<sup>1</sup> The property has a .17-acre site and is located in Rockford, Rockford Township, Winnebago County.

The appellant contends overvaluation as the basis of the appeal. In support of this argument, the appellant submitted a multi-page Real Property Assessment Analysis of the subject property prepared by David Dale Johnson, a Real Estate Broker with Prudential Crosby, Realtors. The analysis includes information on the subject and comparable sales data.

As to the subject, analysis contends that the subject dwelling is a rental property in average condition and the basement has a history of collecting water. A drain tile system was installed, "but has not been completely successful in eliminating moisture infiltration." There are reportedly ongoing efforts to further correct the issue. As to the garage, the analysis stated the exterior appearance is average, but the garage is original and the "actual condition of the garage is poor barely functional."

Johnson reported that of 31 sales in the subject's immediate market area for 2012, 8 sales were REO (Real Estate Owned), 5 sales were short sales, and at least 4 sales were to settle estates.

As set forth in the analysis, the five comparable sales were located in relatively close proximity to the subject property. The comparables consist of 1.5-story frame, stucco or brick dwellings that were built between 1920 and 1930. Four of the comparables have full or partial attics, three of which have finished area. The homes range in size from 1,334 to 1,657 square feet of living area and feature full basements, three of which have finished areas. Four of the homes have central air conditioning. Two of the comparables have a fireplace and each comparable has a garage ranging in size from 360 to 720 square feet of building area. The sales occurred between May and November 2012 for prices ranging from \$33,000 to \$83,000 or from \$19.92 to \$62.22 per square foot of living area, including land.

After making adjustments to the comparables for differences which are set forth in the analysis, Johnson opined a fair cash value of the subject property of \$68,500. As part of the analysis, Johnson noted that comparable #5, which sold for \$53,000, appeared to be the most comparable to the subject

---

<sup>1</sup> The assessing officials described the subject as a two-car garage, however, the Board finds the only photograph of the subject garage which was submitted by the appellant depicts a one-car garage.

property in terms of condition, style, and vintage, except for living area square footage.

Based upon this evidence, the appellant requested a total assessment for the subject property of \$22,833 which would reflect an estimated market value of approximately \$68,500.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$27,666. The subject's assessment reflects a market value of \$83,457 or \$45.33 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 rebuttal the board of review through a letter prepared by Cindy Onley and Brian Wilson, Rockford Township Deputy Assessors, noted that appellant's comparable sale #1 was an "auction/executor" deed and comparables #2 and #3 were "SWD/Gov.Bank-REO" deeds. The township assessors acknowledged that all of the appellant's comparables are from the subject's market neighborhood. The assessors further noted total rooms, bedroom counts, bathrooms and/or half baths along with finished basement area.

In support of its contention of the correct assessment the board of review through the township assessors submitted information on four comparable sales. The comparables are a 1.5-story and three one-story with attic brick or frame dwelling built between 1927 and 1947. The homes range in size from 1,506 to 1,714 square feet of living area. Each comparable has a full or partial basement, two of which have finished areas. Each home has central air conditioning and three comparables have a fireplace. The comparables have a garage ranging in size from 240 to 378 square feet of building area. The properties sold between June 2012 and May 2013 for prices ranging from \$75,000 to \$110,000 or from \$43.76 to \$68.62 per square foot of living area, including land.

Based on this evidence and argument, the board of review requested confirmation of the subject's estimated market value as reflected by its assessment.

As written rebuttal, the appellant submitted a letter prepared by Johnson addressing consideration of REO and executor deed comparable sales. Given considerations of location, style, vintage and/or other features, Johnson noted there were few

sales available for presentation. Johnson contends that each of the board of review's comparables is more distant from the subject property. Johnson contends the median sale price in this neighboring market area for 2012 was \$85,000 whereas the median sale price in the subject's immediate marketing area for 2012 was \$60,000.

Finally, as to the comparables presented by the board of review, Johnson asserted the properties have upgrades and improvements at the time of sale which are not present at the subject dwelling which is a rental in generally average condition. From listings, Johnson reported the board of review comparables had descriptions such as updated kitchen, remodeled bath with heated floor, additional bathrooms and/or a new roof and siding.

### **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 did not meet this burden of proof and a reduction in the subject's assessment is not warranted.

The parties submitted a total of nine comparable sales to support their respective positions before the Property Tax Appeal Board. The Board has given reduced weight to appellant's comparable #2 and board of review comparable #1 as each of these dwellings lacks an attic which is a feature of the subject property. Additionally, the Board has given reduced weight to board of review comparable #3 which is newer than the subject dwelling.

The Board finds the best evidence of market value to be appellant's comparable sales #1, #3, #4 and #5 along with board of review comparable sales #1, #3 and #4. These seven most similar comparables sold between May 2012 and May 2013 for prices ranging from \$38,000 to \$97,500 or from \$25.89 to \$64.74 per square foot of living area, including land. The subject's assessment reflects a market value of \$83,457 or \$45.33 per square foot of living area, including land, which is within the range established by the best comparable sales in this record both in terms of overall value and on a per-square-foot basis.

Docket No: 13-00966.001-R-1

Based on this evidence the Board finds a reduction in the subject's 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

*K. L. Fan*

*Mario Alvarez*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Member

*JR*

\_\_\_\_\_  
Member

\_\_\_\_\_  
Acting Member

*Robert Hoffmann*

\_\_\_\_\_  
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: February 19, 2016

*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.