



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

APPELLANT: Robert & Naomi Baumgart
DOCKET NO.: 13-02422.001-R-1
PARCEL NO.: 08-231-379-021

The parties of record before the Property Tax Appeal Board are Robert and Naomi Baumgart, the appellants, by attorney Jerri K. Bush of Chicago; 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: \$7,891
IMPR.: \$38,952
TOTAL: \$46,843

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) contesting 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 frame construction with 1,589 square feet of living area. The dwelling was constructed in 1997. Features of the home include a full basement, central air conditioning, one fireplace and a three-car attached garage with 640 square feet of building area.

The property is located in Loves Park, Harlem Township, Winnebago County.

The appellants contend overvaluation as the basis of the appeal. In support of this argument the appellant submitted information on five comparable sales improved with one-story dwellings of frame construction that ranged in size from 1,348 to 1,733 square feet of living area. The dwellings were constructed from 1985 to 1998. Each comparable had a basement, four comparables each had one fireplace, four comparables had central air conditioning and each had a garage ranging in size from 480 to 576 square feet of building area. The sales occurred from March 2012 to December 2012 for prices ranging from \$85,000 to \$114,700 or from \$63.06 to \$73.74 per square foot of living area, including land. Based on this evidence the appellant requested the subject's assessment be reduced to \$41,048 to reflect a market value of \$123,156.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$46,843. The subject's assessment reflects a market value of \$141,306 or \$88.93 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 evidence prepared by the township assessor. In rebuttal the assessor prepared a grid analysis of the appellants' comparable sales asserting comparables #1 and #3 were bad sales with comparable #1 being further identified as a "Bank REO" and comparable #3 as a "governmental" sale. Both of these comparables transferred with a special warranty deed. Appellants' comparables #4 and #5 were identified as "short sales."

In support of the assessment the assessor identified three comparable sales with comparable #2 being the same property as appellant's comparable #2. The three comparables were improved with one-story dwellings that had either 1,289 or 1,483 square feet of living area. The homes were built in 1998 and 2000. Each comparable had a full basement, central air conditioning and a two-car garage with either 400 or 484 square feet of building area. One comparable had a fireplace. The sales occurred from February 2012 to August 2012 for prices ranging from \$109,000 to \$123,500 or from \$73.50 to \$95.81 per square foot of living area, including land.

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

The record contains information on seven comparable sales submitted by the parties to support their respective positions with one comparable being a common property. The comparables were relatively similar to the subject in age and features. The record showed that four of the appellants' comparables were sold by a bank, a government entity or were short sales. Section 1-23 of the Code defines compulsory sale as:

"Compulsory sale" means (i) the sale of real estate for less than the amount owed to the mortgage lender or mortgagor, if the lender or mortgagor has agreed to the sale, commonly referred to as a "short sale" and (ii) the first sale of real estate owned by a financial institution as a result of a judgment of foreclosure, transfer pursuant to a deed in lieu of foreclosure, or consent judgment, occurring after the foreclosure proceeding is complete. 35 ILCS 200/1-23.

Section 16-183 of the Code provides that the Property Tax Appeal Board is to consider compulsory sales in determining the correct assessment of a property under appeal stating:

Compulsory sales. The Property Tax Appeal Board shall consider compulsory sales of comparable properties for the purpose of revising and correcting assessments, including those compulsory sales of comparable properties submitted by the taxpayer. 35 ILCS 200/16-183.

Based on these statutes, the Property Tax Appeal Board finds it is appropriate to consider these sales in revising and correcting the subject's assessment.

The comparables submitted by the parties sold for prices ranging from \$85,000 to \$123,500 or from \$63.06 to \$95.81 per square foot of living area, including land. The subject's assessment reflects a market value of \$141,306 or \$88.93 per square foot of living area, including land, which is above the overall price range but within the range established the comparable sales on a square foot basis. The Board finds the subject's overall greater value is supported based the subject dwelling's size, which was greater than all but two of the comparables, and the fact the subject property has a larger three-car garage than any of the comparables. 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

Klaus Albrecht

Member

Member

JR

Jerry White

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: 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.