



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

APPELLANT: Arvel Eldridge & Mark Girardin  
DOCKET NO.: 13-02425.001-R-1  
PARCEL NO.: 12-10-403-017

The parties of record before the Property Tax Appeal Board are Arvel Eldridge & Mark Girardin, 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:** \$9,056  
**IMPR.:** \$34,318  
**TOTAL:** \$43,374

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 brick exterior construction with 1,939 square feet of living area. The dwelling is approximately 43 years old. Features of the home include an unfinished basement, central air conditioning, one fireplace and an attached garage with 667

square feet of building area. The property has a 22,103 square foot site and is located in Rockford, Rockford Township, Winnebago County.

The appellants' appeal is based on overvaluation. In support of this argument the appellants submitted evidence disclosing the subject property was purchased on March 15, 2012 for a price of \$67,500. The appellants completed Section IV - Recent Sale Data of the appeal asserting the parties were not related and the property had been sold by the owner with the property being advertised with a sign, on the internet and/or auction. The appellants also submitted a copy of a closing statement dated March 30, 2012 indicating the total consideration was \$67,500. Based on this evidence, the appellants requested a reduction in the subject's assessment to reflect the purchase price.

The board of review submitted its "Board of Review Notes on Appeal" disclosing the total assessment for the subject of \$43,374. The subject's assessment reflects a market value of \$130,842 or \$67.48 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 documentation prepared by the deputy assessors from the office of the Rockford Township Assessor. Submitted was a copy of the appellants' real estate assessment complaint filed with the board of review in which the appellants assert the subject property was purchased in December 2009 for a price of \$67,500. Also submitted was a copy of a listing of the subject property indicating a list date of February 22, 2010, and the appellants were identified as the owners. The list price was \$184,900. The listing described the subject dwelling as being remodeled and like new inside.

In support of the assessment the deputy assessors prepared a grid analysis of five comparable sales improved with one-story dwellings that ranged in size from 1,546 to 1,998 square feet of living area. The dwellings ranged in age from 37 to 43 years old and had the same neighborhood code as the subject property. Each comparable had a basement with finished area, central air conditioning, one fireplace and an attached garage ranging in size from 462 to 596 square feet of building area. The sales occurred from February 2012 to December 2013 for prices ranging from \$117,500 to \$140,000 or from \$70.07 to \$86.66 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 Board finds the best evidence of market value in the record to be the five comparable sales submitted by the board of review. These comparables relatively similar to the subject in location, style, construction, features and age. The comparables sold from February 2012 to December 2013 for prices ranging from \$117,500 to \$140,000 or from \$70.07 to \$86.66 per square foot of living area, including land. The subject's assessment reflects a market value of \$130,842 or \$67.48 per square foot of living area, including land, which is within the overall price range and below the range as established by the comparables on a square foot basis. The Board gave little weight to the subject's sale due to the fact the evidence was conflicting as to when the subject property was actually purchased. Furthermore, the record contained a copy of a listing of the subject property reflecting a list date of February 22, 2010 and a price of \$184,900, which undermines the appellants' overvaluation argument. Based on this record 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.

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Chairman

*K. L. Fan*

*Klaus Albrecht*

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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*

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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.